

URBAN/MUNICIPAL

CA40NHBLA05
C51F3
1989 -

AGENDA OF THE FINANCE
COMMITTEE

CEASED PUBLICATION IN
JANUARY 1990 AS COMMITTEE
REPLACED BY FINANCE AND
ADMINISTRATION COMMITTEE
CA40NHBLA06-C51F31

CAYONHBLA05
CS1F3

E. A. SIMPSON
CITY CLERK

K. E. AVERY
DEPUTY CITY CLERK



RUTH GREENWOOD
URBAN MUNICIPAL COLLECTIONS
2ND FLOOR
HAMILTON PUBLIC LIBRARY

HAMILTON, ONTARIO
L8N 3T4

THE CORPORATION OF THE CITY OF HAMILTON

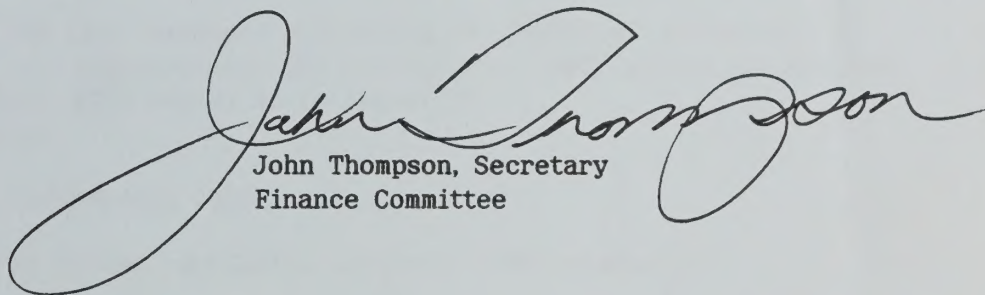
OFFICE OF THE CITY CLERK

1989 October 20

NOTICE OF MEETING

Finance Committee
Tuesday, 1989 October 24
2:00 o'clock p.m.
Room 233, City Hall

URBAN MUNICIPAL
OCT 25 1989
GOVERNMENT DOCUMENTS



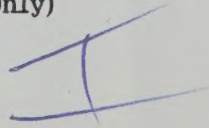
John Thompson, Secretary
Finance Committee

JT:mjw

A G E N D A

1. Approval of the Minutes of the Meeting of the Finance Committee held 1989 September 19.
2. MANAGER OF PURCHASING
 - (a) Purchase of One (1) 1990 Chassis To Replace Unit No. 9071, Central Garage
 - (b) Supply and Delivery of Galvanized "U" Channel Posts, Purchasing Stores
 - (e) Roof Repairs, Route Canada Building, 241 Stuart Street
3. DIRECTOR OF PROPERTY

Report on Balfour-Baxter Property - Formerly 654 Garth Street (Information Only)



4. TREASURER

- (a) Funding of City's Contribution - Art Work at New Eaton Centre
- (b) Financing of Air Packs - Culture and Recreation Department
- (c) By-law to Assume Street Lighting Plant in Hamilton
- (d) Write-off of Outstanding Business Taxes
- (e) Status of Reserve Accounts
- (f) Replacement of Mobile Equipment
- (g) Leasing of Vehicular Fleet
- (h) Hamilton Harbour Commissioners (Information Only)
- (i) The Report of the City Treasurer Concerning the Municipal Treasurers Association of the United States and Canada (MTA, US&C) Conference Attended at Ottawa, Ontario 1989 August 15 to August 18.
(Information Only)
- (j) Per Diem Rate (Information Only)

To be considered by the Legislation Committee 1989 October 23

5. COMPREHENSIVE AUDIT SUB-COMMITTEE - PROGRAMME AND STRATEGY6. GRANTS CO-ORDINATOR

- (a) Decision on Hamilton and District Credit Union Grant Appeal heard by the Finance Committee at its meeting held 1989 September 19 and taken under advisement pending receipt of additional information to clarify application.

7. APPROVED SETTLEMENT OF CLAIMS8. PRIVATE AND CONFIDENTIAL

See Attached Agenda

9. NEW BUSINESS10. ADJOURNMENT

THE PROBLEM

The first part of the problem is to determine the nature of the

relationship between the two variables. It is clear that the

relationship is not linear, but it is not clear whether it is

quadratic or cubic. The second part of the problem is to

determine the nature of the relationship between the two

variables. It is clear that the relationship is not linear,

but it is not clear whether it is quadratic or cubic.

The third part of the problem is to determine the nature of

the relationship between the two variables. It is clear that

the relationship is not linear, but it is not clear whether

it is quadratic or cubic.

The fourth part of the problem is to determine the nature of

the relationship between the two variables. It is clear that

the relationship is not linear, but it is not clear whether

it is quadratic or cubic.

The fifth part of the problem is to determine the nature of

the relationship between the two variables. It is clear that

the relationship is not linear, but it is not clear whether

it is quadratic or cubic.

The sixth part of the problem is to determine the nature of

the relationship between the two variables. It is clear that

the relationship is not linear, but it is not clear whether

it is quadratic or cubic.

The seventh part of the problem is to determine the nature of

the relationship between the two variables. It is clear that

the relationship is not linear, but it is not clear whether

OUTSTANDING ITEMS

FINANCE COMMITTEE

	<u>ITEM</u>	<u>ORIGINAL DATE</u>	<u>ACTION</u>	<u>STATUS</u>
1.	Vehicle Fleet Leasing Proposal	1988 October	Treasurer	Report Pending
2.	Business Tax Relief for Qualifying Areas of Commercial Strips	1989 July 18	C.A.O.	Report Pending
3.	Christian Home Association of Mount Hamilton	1989 July 18	Affordable Housing Task Force	Report Pending
4.	Comprehensive Audit Reports Community Development and Property	1989 July 18	Comprehensive Audit Sub- Committee	Review and Report Pending

Tuesday, 1989 September 19
2:00 o'clock p.m.
Room 233, City Hall

The Finance Committee met.

There were present: Alderman Wm. M. McCulloch, Chairman
Alderman D. Drury, Vice-Chairman
Mayor R. M. Morrow
Alderman T. Cooke
Alderman G. Copps
Alderman F. Lombardo
Alderman J. Smith
Alderman J. Gallagher
Alderman T. Murray

Also present: Alderman B. Hinkley (Part of Meeting)
Mr. L. Sage, Chief Administrative Officer
Mr. E. C. Matthews, Treasurer
Mr. R. Hammel, Manager of Budgets
Mr. D. King, Internal Auditor
Mr. K. Beattie, Grants Co-ordinator
Mr. T. Bradley, Manager of Purchasing
Mr. D. Vyce, Director of Property
Mr. R. Sugden, Director of Culture and Recreation
Mr. J. Thompson, Secretary

1. FINANCIAL STATEMENTS OF THE HAMILTON HARBOUR COMMISSIONERS

Mr. Duncan Beattie, the City's representative on the Hamilton Harbour Commissioners, was in attendance to review and discuss the financial statements of the Hamilton Harbour Commissioners.

Mr. Beattie distributed a copy of a memorandum from the Port Director and Secretary to the Chairman and Commissioners dated 1989 January 26 containing summaries of the 1989 Current Budget Estimates, 1989 Capital Budget and the 1989 - 1993 5 Year Capital Budget of the Hamilton Harbour Commissioners.

In reviewing the financial statements, Alderman Hinkley inquired whether the Hamilton Harbour Commissioners receive grants or monies from the Federal Government because of the exempt status of the harbour property. Mr. Matthews agreed to investigate whether the City receives grants from the Federal Government in lieu of taxes and report back on the present policy and how much the City actually receives for all Federal properties in Hamilton.

Alderman Copps commented that although the City has the legal right to receive any surplus funds or profits of the Hamilton Harbour Commissioners, the financial statements indicate that surplus funds have been designated for future capital major improvements.

With respect to the Contingency Budget of the Hamilton Harbour Commissioners for the purchase of additional land in the amount 2.6 million dollars, Mr. Beattie advised that the land being considered for purchase is not located in an area the City would be concerned about with respect to the development of future recreational facilities. He explained that because of the confidentiality of the offer to purchase, he is unable to disclose the exact location of the proposed purchase.

With respect to the Contingency Budget in the amount of \$350 000 for marina expansion, Mr. Beattie explained that the Commissioners will be making an announcement on the expansion in the very near future. Mr. Beattie also pointed out that approximately 50% of the Five Year Capital Budget has been set aside for the East Port development.

In discussion, Mr. Beattie commented that the Commissioners feel that the City Officials should visit their offices on James Street North to review and discuss, in detail, the financial statements of the Hamilton Harbour Commissioners.

Alderman Cooke suggested that the Co-ordinating Committee should be requested to accept the invitation of Mr. Beattie for Members of City Council to meet with the Hamilton Harbour Commissioners and staff at their headquarters on James Street North to not only discuss the financial implications of their audited statements but also the broader policy issues of mutual interest to the City and the Commissioners with respect to the future development of the harbour facilities.

Alderman Hinkley advised that the Co-ordinating Committee will be meeting with Mr. Beattie to obtain an update and discuss future steps with respect to the harbour at which time Mr. Beattie's offer will be discussed.

In closing, Mr. Beattie explained that excess surplus profits will not be available until such time as the commercial aspect of the future harbour development and improvements is completed.

Following consideration, the Committee agreed to recommend to City Council that the audited financial statements as at 1988 December 31 of the Hamilton Harbour Commissioners, be received.

2. CARI-CAN FESTIVAL

Reverend J. Henderson Nurre, Festival Chairman, Cari-Can Festival, was in attendance and brought the Committee up-to-date on the past activities of the Cari-Can Festival and to explain to the Committee some of the problems and difficulties encountered with this year's festival at Dundurn Park.

He proceeded to explain that at the outset there was a misunderstanding with respect to the lateness of the application. He was advised by City Staff that the application form itself was in the process of being revised and updated and that he would have to wait until the revision was completed. Unfortunately, the Festival missed the April deadline for grant applications and consistent with the policy of not considering late applications, the Finance Committee gave written notice that the grant application could not be accepted because of the late filing date. He explained that the previous applicants were not warned of the cutoff date.

However, notwithstanding some of the problems encountered and the inadequacy of funding, the Festival was a success. He proceeded to explain that in 1988, his organization was told that the City could not afford to support another festival. However, the City provided \$30 000 in 1989 for a festival that took place 2 weeks prior to the Cari-Can Festival. The Cari-Can Festival Committee will be soliciting support from the City to alleviate and remove a deficit anticipated in 1989 in the amount of \$15 000.

The Chairman assured Reverend Nurre that the Cari-Can Festival Committee will receive the same consideration and support that all the other groups will receive in 1990.

Mayor Morrow informed in the Committee that the Parks and Recreation Committee have instructed Mr. Sugden, Director, Culture and Recreation to develop a program and format for the City to maximize its day-to-day assistance to the Cari-Can Festival for a positive and viable Festival in 1990.

Alderman Lombardo commented that the request for the City to alleviate and remove the anticipated \$15 000 deficit of the Cari-Can Festival should be taken under advisement by the Finance Committee.

Following discussion, the Committee approved that Reverend Nurre's presentation be received. In light of some of the financial, negative problems encountered with the 1989 Festival, the Committee agreed that the request to alleviate the deficit will be taken under advisement when the 1990 grant application of Cari-Can is considered.

3. CONVENTION/RECEPTION GRANT APPEAL - ALLIED AIRBORNE UNIT

Mr. J. Peacock and representatives of the Hamilton branch of the Canadian Airborne Forces Association appeared before the Committee to appeal the recommendation of the Grants Review Group for a \$1 500 grant.

Following consideration, the Committee agreed to submit the following recommendations to City Council for approval.

- (a) That a convention/reception grant in the amount of \$7 500 be made to the Hamilton Branch of the Canadian Airborne Forces Association to be used to assist in offsetting expenses to be incurred in staging and hosting "The All Allied Airborne Association Reunion" to be held in the City of Hamilton, 1990 June 15 to June 17.
- (b) That this grant be financed from the 1990 Grant Budget allocation.

NOTE: The Hamilton Branch of the Association will be hosting present and past Airborne Troopers from all branches of the Canadian Airborne Association, the British Airborne Association, the Polish Airborne, the French and the Dutch Airborne and members of the 82nd and 101st Airborne, U.S.A.

4. HAMILTON AND DISTRICT CREDIT UNION GRANT

Mrs. P. MacDougall, President, Hamilton and District Credit Union Chapter appeared before the Committee to appeal the recommendation of the Grants Review Group for a \$1 500 grant. The Hamilton and District Chapter will be hosting the 1990 annual meeting of the Credit Union Central of Ontario and applied for a grant of \$5 000.

Following discussion, the Committee agreed to take the appeal under advisement pending receipt of additional budget information on the Conference.

5. MINUTES

The minutes of the meeting of the Finance Committee held 1989 August 22 were received and adopted as presented.

- (e) That a purchase order be issued to Amerteck Inc. Woodstock, in the amount of \$228 640 for the replacement of one (1) Class "A" 5 000 L/Min triple combination pumper, unit no. 1634 for the Hamilton Fire Department, in accordance with specifications issued by the Manager of Purchasing and Vendor's tender.

NOTE: Lowest of two (2) tenders received. Funds provided in Reserve for Mobile Equipment Account No. RF55001 25201.

- (f) That a purchase order be issued to Enermodal Engineering, Waterloo in the amount of \$11 300 to conduct an energy audit at five (5) recreational facilities in accordance with specifications issued by the Manager of Purchasing and Vendor's proposal.

NOTE: Lowest acceptable of four (4) proposals received. Funds provided in 1988 Energy Conservation Account No. CF5200 318841101.

9. REQUEST TO PURCHASE DIESEL POWERED STANDBY GENERATOR

As outlined in a report of the Treasurer and the Director of Public Works dated 1989 September 06, the Committee agreed submit the following recommendation to City Council for approval.

- (a) That approval to purchase a diesel powered standby generator from the Equipment Centre in the amount of \$16 350.12, BE APPROVED.
- (b) That this expenditure be charged to Account No. RF55003 25201, the Reserve for Replacement of Mobile Equipment.

NOTE: Lower acceptable of two (2) tenders received.

10. FINANCING OF SCHOOL CROSSING GUARD, UPPER PARADISE AND MEGNA COURT/GEMINI DRIVE

As outlined in a report of the Treasurer dated 1989 August 30, the Committee approved that the following recommendation be presented to City Council for ratification.

That the estimated cost of \$2 750 to assign a school crossing guard at the intersection of Upper Paradise and Magna Court/Gemini Drive, as approved by City Council 1989 August 29, be funded from the existing School Crossing Guard budget, on an overdraft basis if necessary.

11. FINANCING - EMPLOYEE ASSISTANCE PROGRAM INCREASE

As outlined in a report of the Treasurer dated 1989 August 30, the Committee approved that the following recommendation be presented to City Council.

That the increased cost of \$2 380 over budget for the Employee Assistance Program contract, as approved by City Council 1989 August 29, be financed by a transfer from the Contingency Account to the appropriate Human Resources account.

12. FINANCING OF B'NAI BRITH CHARITY NIGHT -
PROVISION FOR TREES AND PLANTINGS

As outlined in a report of the Treasurer dated 1989 September 15, the Committee approved that the following recommendation be presented to City Council for ratification.

That the estimated cost to a maximum of \$5 000 for Public Works to provide trees and plantings to the Hamilton Convention Centre for a B'Nai Brith Charity Night be financed by means of an approved overdraft within the Parks Division budget of Public Works pending a re-examination of accounts with a more specific financing recommendation to be reported by the Treasurer at the year end.

13. INTERNAL AUDITOR AND COMPREHENSIVE AUDITING REPORT

The Committee was in receipt of a report of the Treasurer dated 1989 September 14 dealing with the Internal Auditor Position and the Terms of Reference of the Comprehensive Audit Sub-Committee.

With respect to the reporting mechanism and procedure for the Internal Auditor, Alderman Gallagher recommended that in order to ensure the Internal Auditor functions independently, the recommendation of the Treasurer be amended to provide for the Internal Auditor Position to report directly to the Finance Committee rather than jointly to the Chief Administrative Officer and the Treasurer.

Motion Lost.

Following consideration, the Committee agreed to submit the following recommendations of the Treasurer to City Council for approval.

- (a) That the Internal Auditor position report jointly to the Chief Administrative Officer and the Treasurer as outlined in the official Job Description form.

NOTE: At a recent meeting of the Personnel Committee there was a request for the Finance Committee to review the role of the newly created position known as "Internal Auditor". At the Finance Committee meeting held 1989 August 22, the Treasurer was requested to make a report on this subject. At its meeting held 1989 September 19, the Finance Committee approved that the Internal Auditor shall report functionally to the Chief Administrative Officer and administratively to the Treasurer.

- (b) That the terms of reference for the Comprehensive Audit Sub-Committee be altered to include only references to its title, namely, comprehensive auditing and that any references about reviewing the annual financial statements of the City or in general the attest or legal audit area remain with the Finance Committee.

Aldermen Copps and Gallagher were recorded as opposed.

14. 1990 CURRENT BUDGET TIMETABLE AND APPROVAL PROCESS

As outlined in a report of the Treasurer dated 1989 September 15, the Committee adopted the following recommendations:

That the timetable for preparation and review of the 1990 Current Budget Estimates be as follows:

- (a) Deadline for completed budget submissions to be returned to Treasury 1989 November 03;
- (b) 1989 November 06 to December 31 - Treasury monitors, processes and assembles the budgets to ensure compliance of submissions with guidelines; budgets to be reviewed with Department Heads and Managers of Local Boards;
- (c) 1990 January - Department Heads (or representatives thereof) and Political Representatives will meet to determine the methodology for the budget presentation to the Standing Committees;
- (d) 1990 January 23 - Finance Committee receives update on Current Budget status and includes an information session on the Current Budget with an invitation to all Members of City Council to attend;
- (e) 1990 January 31 to February 23 - Standing Committees review and approve their respective budgets. This procedure to take place during scheduled meetings or at special meetings called specifically for budgets;
- (f) 1990 March 20 - Finance Committee reviews and approves the final estimates and forwards a recommendation concerning the 1990 City mill rates to City Council;
- (g) 1990 March 27 - City Council approves the 1990 revenues and expenditures based on a calculated mill rate for City services only;
- (h) 1990 April 24 - City Council approves the by-laws establishing the 1990 mill rates for City, Regional and Educational purposes.

15. COMPREHENSIVE AUDIT - COMMUNITY DEVELOPMENT DEPARTMENT

The Committee was in receipt of a copy of a memorandum from Alderman J. Smith, Chairman, Planning and Development Committee dated 1989 September 13 regarding the recently completed comprehensive audit on the Community Development Department.

Alderman Smith explained in his memorandum that the Community Development Department reports to the Planning and Development Committee and that no request for input was made in the compiling of the comprehensive audit on the Community Development Department to the Planning and Development Committee.

The Committee approved the request of Alderman Smith that the comprehensive audit report on the Community Development Department be referred to the Planning and Development Committee for review and comment prior to being considered by the Comprehensive Audit Sub-Committee.

16. APPROVED SETTLEMENT OF CLAIM

As outlined in a report from the Secretary dated 1989 September 15, the Committee approved that the following recommendation be submitted to City Council.

That the Summary Report containing a listing and amount of an approved Settlement of Claim attached hereto as APPENDIX "A", BE APPROVED.

SUMMARY OF APPROVED SETTLEMENT OF CLAIM

<u>PLAINTIFF</u>	<u>DEFENDANT</u>	<u>NATURE OF CLAIM</u>	<u>AMOUNT OF SETTLEMENT</u>
Mr. Van Kleeef	City of Hamilton ats	Fall 1987 May 01	\$500.00

The meeting then adjourned.

Taken as read and approved,

ALDERMAN WM. M. McCULLOCH, CHAIRMAN
FINANCE COMMITTEE

J. Thompson, Secretary
1989 September 19

Typed by M. J. Walton

FOR ACTION

2(a)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. T. Bradley
Manager of Purchasing

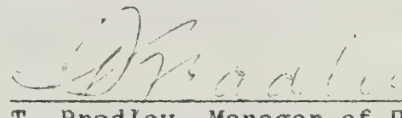
DATE: 1989 September 20
COMM FILE:
DEPT FILE: T4-28-89

SUBJECT: PURCHASE OF ONE (1) 1990 CHASSIS TO REPLACE UNIT #9071, CENTRAL GARAGE

RECOMMENDATION:

That a purchase order be issued to Snowdon Ford Sales Ltd., Burlington, in the amount of \$23,580.72 for the purchase of One (1) 1990 Chassis to replace Unit #9071, Central Garage, in accordance with specifications issued by the Manager of Purchasing and Vendor's tender.

NOTE: Lowest of two (2) tenders received. Funds provided in Reserve for Replacement of Mobile Equipment Account #RF55003 25201.


T. Bradley, Manager of Purchasing

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

BACKGROUND: Tender Analysis

Snowdon Ford Sales Ltd., Burlington	\$23,580.72
Eastgate Ford Sales, Hamilton	25,920.00

Twenty-six suppliers were requested to bid. The trade-in will be sold at a public auction.

FOR ACTION

26

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. T. Bradley
Manager of Purchasing

DATE: 1989 October 16
COMM FILE:
DEPT FILE: T21-5-89

SUBJECT: SUPPLY AND DELIVERY OF GALVANIZED "U" CHANNEL POSTS, PURCHASING
STORES

RECOMMENDATION:

That a purchase order be issued to Picard Industries Inc., St. Pierre, Quebec, in the amount of \$14,890.00 plus 8% sales tax for the supply and delivery of Galvanized "U" Channel Posts to Purchasing Stores in accordance with specifications issued by the Manager of Purchasing and Vendor's tender.

NOTE: Lowest of three (3) tenders received. Funds provided in Purchasing Stores Inventory Account CH56103 28999.


T. Bradley, Manager of Purchasing

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

BACKGROUND: Tender Analysis

Picard Industries Inc., St. Pierre, Quebec	\$14,890.00
Clemmer Industries Ltd., Waterloo	18,436.00
Mechanical Advertising Inc., Oshawa	23,522.00

Provincial sales tax extra at 8%

FOR ACTION

2(c)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. T. Bradley
Manager of Purchasing

DATE: 1989 September 29
COMM FILE:
DEPT FILE: C20-4-89

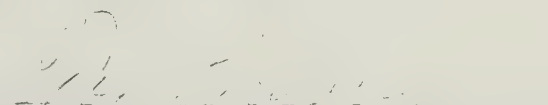
SUBJECT: FLAT ROOF REPAIRS, ROUTE CANADA BUILDING, 241 STUART STREET, HAMILTON

RECOMMENDATION:

That a purchase order be issued to Jocelyn Roofing & Sheet Metal, Hamilton, in the amount of \$26,660.00 for flat roof repairs to Route Canada Building, 241 Stuart Street, Hamilton, in accordance with specifications issued by the Manager of Purchasing and Vendor's quotation.

NOTE Lowest of four (4) quotations received. Funds provided in Property Maintenance Operating Maintenance Account #CH56103 31330.

Due to the cancelling of the Finance Committee meeting for October 3, 1989, and as re-roofing is dependent on weather conditions, and this roof has deteriorated beyond patch repair, the above has been processed through the emergency procedures of the City of Hamilton Purchasing Policy, that states "An order can be placed upon the approval of two of the following: the Mayor, an appropriate Committee Chairman, the C.A.O. and that any action taken under this provision to be reported to the next regular meeting of City Council".


T. Bradley, Manager of Purchasing

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

BACKGROUND: Quotation Analysis

Jocelyn Roofing and Sheet Metal, Hamilton	\$26,660.00
Whiteside Roofing & Sheet Metal, Burlington	29,340.00
Schreiber Brothers Ltd., Hamilton	33,875.00
Riddell Sheet Metal & Roofing Ltd., Hamilton	38,209.00

FOR INFORMATION

3.

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. D. W. Vyce
Director of Property

DATE: 1989 October 3
COMM FILE:
DEPT FILE: 40.13.4
(4504)

SUBJECT: Balfour-Baxter Property - formerly
654 Garth Street

BACKGROUND:

At a recent meeting of the Finance Committee, a request was made to forward an information report to the Committee, outlining some background on how the City got involved with this property and some idea of the costs spent to date. We wish to advise as follows:

City Council at its meeting of November 14th, 1978, in adopting Item 26 of the 59th Report of the Board of Control noted that the Balfour Estate and family planned to give to The Ontario Heritage Foundation the property known as 654 Garth Street, containing approximately 3.947 acres, referred to as "Chedoke" built in 1867. The Council resolution authorized the making of two agreements.

1. Between the City and the Foundation, pursuant to which the Foundation would make the property available to the City at the nominal rent of \$1.00 per year for 30 years, and provided that the City complies with the terms of the Agreement, a renewal for a further 30 years.
2. Between the City and Mrs. Wilson Elizabeth Balfour Baxter, (with the Foundation joining in to show its concurrence), at the rent currently at \$1,250.00 a month, for 30 years, with the privilege of renewal for additional periods of five (5) years each. The amount of rent is to be reviewed every five (5) years (February, 1990).

The City is required to pay taxes, and to insure the buildings against damage or loss by fire, lightning, tempest or other hazard, to maintain the exterior appearance of the property and those responsibilities normally assumed by the Landlord. The balance to be set up in a trust for maintenance and the ultimate development of the property when it is no longer leased to Mrs. Baxter.

The transaction closed on December 12th, 1979, when deeds were registered in favour of the Balfour family from Chedoke Securities Limited and further deeds were registered from those family members in favour of The Ontario Heritage Foundation. The Agreement between The Ontario Heritage Foundation and the City was registered as Instrument 146061 CD. The Agreement among the City, Mrs. Baxter and the Foundation was registered as Instrument 146062 CD.

Finance Committee
3 October 1989
Page 2

Background continued ...

To date, the City has spent about \$80,000.00 over the past ten (10) years for badly needed maintenance (roof, pointing, heating system, sewer and water connections). With the age and historical significance of this property, there will be ongoing repairs required.

Paragraph 3 of the management agreement dated December 11, 1979 between The Ontario Heritage Foundation and the City of Hamilton states that,

"The City hereby agrees with the Foundation to develop, maintain, preserve, administer and supervise the property in the same manner, to the same standard and for the same general purposes as the City does with respect to similar types of historical, residential, recreational and park lands which are administered by or owned by and vested in the City."

Would you kindly advise if any further information is required.



D. W. Vyce

c.c. Mr. E. C. Matthews, City Treasurer

Mr. I. R. Hammel, Manager of Budgets, Treasury

FOR ACTION

4(a)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

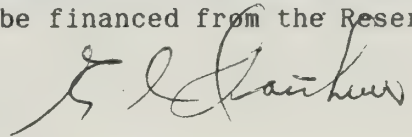
DATE: 1989 October 17
COMM FILE:
DEPT FILE:

SUBJECT: FUNDING OF CITY'S CONTRIBUTION -- ART WORK IN NEW EATON CENTRE

RECOMMENDATION:

That the \$25,000 to be provided to the Hamilton and Region Arts Council as the City's contribution towards the art work competition in the new Eaton Centre, as adopted by City Council September 26, 1989, be financed from the Reserve for Capital Projects.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)



- no funds were budgeted for this project in 1989;
- the \$25,000 contribution is part of an estimated \$125,000 cost toward the project;

BACKGROUND:

This issue was approved by City Council September 26, 1989, in adopting Item 15 of the 18th Report of the Parks and Recreation Committee.

c.c. Mr. B. Sugden, Director of Culture and Recreation

FOR ACTION

4(c)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 17
COMM FILE:
DEPT FILE:

SUBJECT: BY-LAW TO ASSUME STREET LIGHTING PLANT IN HAMILTON

RECOMMENDATION:

- (a) That the City of Hamilton pay off the capital cost of street lighting in Hamilton in the amount of \$569,157.16 over two years, rather than continue to have these costs amortized with the annual payments included in the monthly billings from Hydro.
- (b) That a by-law to this effect be passed by City Council.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

- a savings of approximately \$100,000 in 1989 and 1990, and a further \$300,000 per year beginning in 1991;
- any further capital costs would be paid during the year of installation.

BACKGROUND:

Capital costs of installations have previously been amortized over 20 years and the debt charges added to the annual cost of street lighting in the City of Hamilton. As most of the capital projects were related to new installations in subdivisions, which costs are now the responsibility of the subdivider, the Hamilton Hydro has requested that we consider paying off (over 2 years) the capital debt that exists on their books, and paying for any further capital costs on an annual basis.

This action results in a savings of some \$100,000 per year in 1989 and 1990, and a further \$300,000 per year beginning in 1991.

As you are aware, the Regional Engineering Department on behalf of the City, now prepares the capital budget for street lighting purposes for approval by City Council on an annual basis.

4(a)

FOR ACTION

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

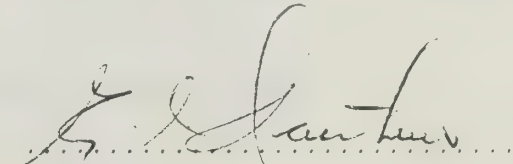
FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 13
COMM FILE:
DEPT FILE: 10AB-TX20

SUBJECT: WRITE-OFF OF OUTSTANDING BUSINESS TAXES

RECOMMENDATION:

That outstanding business taxes in the amount of \$79,053.78, be written-off in accordance with Section 495 of the Municipal Act, R.S.O., 1980, and charged to Account CH15401-00001, Tax Write-offs.


Treasurer

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

See above recommendation

BACKGROUND:

Attached is a Schedule outlining business tax accounts which are, in my opinion, uncollectible.

This schedule is summarized as follows:

City of Hamilton
Treasury

Amount
Recommended to
be Written-off

Schedule of Business Taxes

Category A - Accounts improperly assessed or out of business where deadline for appeal has expired.	\$ 3,521.37	
Category B - Accounts assigned to the Collection Agency	49,877.60	
Category C - Advised by Trustee - Bankruptcy/ In Receivership no funds available for distribution.	<u>25,654.81</u>	<u> </u>
TOTAL BUSINESS TAXES		\$79,053.78 =====

1989 September 14

DJG/ce

City of Hamilton
Treasury

CATEGORY "A" - ACCOUNTS IMPROPERLY ASSESSED
OR OUT OF BUSINESS WHERE
DEADLINE FOR APPEAL HAS EXPIRED

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
8	01 01010 0520 0020 881 1	Phillips Travis Colonial Fence Erectors 428 King St. West	120.28	552.70	.00	.00	672.98	Duplicate Billing - Taxes paid by T. Moyer
38	03 02710 2230 0060 871 2	Alum Brook Resources Ltd. 52 Imperial Street	81.72	233.30	.00	.00	315.02	Business Closed - November 30, 1987
47	05 03830 3390 0020 881 1	Gilli Kulwant Singh Gilli Gursharan Kaur Gillbert's Variety 126 Ivon Avenue	15.48	309.61	.00	.00	325.09	Duplicate Billing - Lawyer adjusted taxes on sale
49	05 04530 0010 1010 881 1	132394 Canada Inc. Fabbl 75 Centennial Pkwy. N.	174.44	996.99	.00	.00	1,171.43	Business Closed - March 1988
49	05 04530 0010 1015 881 1	132394 Canada Inc. Fabbl 75 Centennial Pkwy. N.	27.86	158.90	.00	.00	186.76	Business Closed - March 1988

City of Hamilton
Treasury

CATEGORY "A" - ACCOUNTS IMPROPERLY ASSESSED
OR OUT OF BUSINESS WHERE
DEADLINE FOR APPEAL HAS EXPIRED

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
74	08 09310 9290 0100 891 1	456965 Ontario Ltd. Phone-A-Pizza & More 1000 Upper James Street	60.12	536.67	.00	.00	596.79	Business Closed - July 5, 1988
74	08 09310 9290 0101 891 1	456965 Ontario Ltd. Phone-A-Pizza & More 1000 Upper James Street	42.24	211.06	.00	.00	253.30	Business Closed - July 5, 1988
TOTAL CATEGORY "A"			522.14	2,999.23	.00	.00	3,521.37	

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
1	01 00130 0430 0170 871 2 17	527407 Ontario Inc. Hanover's Home Video 1885 Main St. West	111.80	344.03	.00	.00	455.83	Corporation Out of Business - No Assets
2	01 00310 0340 0040 881 1 17	St. German Reina Hair by Reina 1568 Main St. West	14.19	103.59	.00	.00	117.78	Indigent (Hardship)
3	01 00450 7070 0060 871 3 17	585645 Ontario Inc. Vacuum Sales & Service 1057 Main St. West 1st	15.68	44.96	.00	.00	60.64	Corporation Out of Business - No Assets
4	01 00550 4010 0040 881 1 17	Sansone, Isabelle J & I Fashions 1016 King St. West	28.21	173.31	.00	.00	201.52	Corporation Out of Business - No Assets
5	01 00915 2230 0020 841 5	Smith, Raymond Weygh-Inn Motors 216 Dundurn St. South	253.17	309.86	.00	.00	563.03	Out of Business - Unable to locate owner

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
6	01 00955 1020 0060 871 2 17	Major, John Major Marketing & Assoc. T/A Jet Away 237 Locke St. South	30.98	130.60	.00	.00	161.48	Out of Business - Unable to locate owner
7	01 00955 1020 1070 881 2 17	E Polonek Investments 237 Locke St. S., Rm. 206	42.72	213.75	.00	.00	256.47	Corporation Out of Business - No Assets
7	01 00955 1020 1070 881 3 01	E Polonek Investments 237 Locke St. S., Rm. 206	93.99	193.19	.00	.00	287.18	Corporation Out of Business - No Assets
7	01 00945 1020 1070 881 4 02	E Polonek Investments 237 Locke St. S., Rm. 206	82.68	169.21	.00	.00	251.89	Corporation Out of Business - No Assets
9	01 01015 4500 0060 881 1 17	The Built - In Experts 428 King St. West	7.80	48.25	.00	.00	56.05	Corporation Out of Business - No Assets
10	01 01050 6230 0020 891 1	603344 Ontario Limited P J's Scoreboard & Food Emporium 103 Queen St. North	133.68	614.31	.00	.00	747.99	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
10	01 01050 6230 0020 891 2	603344 Ontario Limited P J's Scoreboard & Food Emporium 103 Queen St. North	212.19	578.28	.00	.00	790.47	Corporation Out of Business - No Assets
10	01 01050 6230 0020 891 3 01	603344 Ontario Limited P J's Scoreboard & Food 103 Queen St. North	235.22	495.44	.00	.00	730.66	Corporation Out of Business - No Assets
11	02 01220 1660 0080 891 1 17	Micro Master Development Corporation 224 King St. West	14.48	145.04	.00	.00	159.52	Corporation Out of Business - No Assets
11	02 01220 1660 0120 891 1 17	Micro Master Development Corporation 224 King St. West	8.72	87.53	.00	.00	96.25	Corporation Out of Business - No Assets
12	02 01220 2530 0010 862 3 17	Vokes, Robert Aln't No Fooling Around 298 King St. West	144.20	329.79	.00	.00	473.99	Out of Business - Unable to locate owner

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
13	02 01225 1270 0020 891 1 05	Noseworthy, Marlene Nexus Artwork & Prod. 116 George Street	25.44	339.40	.00	.00	364.84	Settlement - Balance Closed
14	02 01255 2740 0020 881 2 17	MacDonald, Gregory 134 Bay St. N., 1st	8.12	46.62	.00	.00	54.74	Out of Business - Unable to locate owner
15	02 01265 6030 0040 872 2 17	Zlippill, Lina Sub Shop 195 James St. North	5.76	28.57	.00	.00	34.33	Out of Business - Unable to locate owner
16	02 01310 6150 0060 861 3	Bailey, Shirley 231 Main St. W., 2nd fl. Bachelors Only	33.54	64.40	.00	.00	97.94	Out of Business - Unable to locate owner
17	02 01435 1810 0020 872 2 17	Photogenix Inc. c/o Mr. Dan Wright 65 Walnut St. South	45.56	214.08	.00	.00	259.64	Corporation Out of Business - No Assets
18	02 01435 1810 0060 891 1 03	Dodds, Edward 65 Walnut St. South	18.46	113.75	.00	.00	132.21	Settlement - Balance Closed

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
19	02 01440 0280 0040 881 1 17	Lysecki Travel Planning, 143 James St. S., Rm. 102	14.17	87.07	.00	.00	101.24	Corporation Out of Business - No Assets
20	02 01510 4500 0420 891 2 03	Tri-Star Painting Ltd., 25 Hughson St. S., Ste. 504	19.58	70.85	.00	.00	90.43	Corporation Out of Business - No Assets
21	02 01515 0340 0040 881 1 17	572212 Ontario Inc., 64 King Street East	170.00	1,058.18	.00	.00	1,228.18	Corporation Out of Business - No Assets
21	02 01515 0340 0040 881 3 01	572212 Ontario Inc., 64 King Street East	141.64	685.47	.00	.00	827.11	Corporation Out of Business - No Assets
21	02 01515 0340 0040 881 2	572212 Ontario Inc., 64 King Street East	628.06	1,711.63	.00	.00	2,339.69	Corporation Out of Business - No Assets
22	02 01515 0430 0870 881 1 17	Mr. Sweep Inc., 112 King St. E., Ste. 851	26.26	161.94	.00	.00	188.20	Corporation Out of Business - No Assets
22	02 01515 0430 0870 881 1 2	Mr. Sweep Inc., 112 King St. E., Ste. 851	83.95	228.66	.00	.00	312.61	Corporation Out of Business - No Assets
23	02 01520 0310 0020 881 1 17	A Major Productions Ltd., 190 King St. East	7.14	81.86	.00	.00	89.00	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
23	02 01520 0310 0020 881 2 01	A Major Productions Limited 190 King St. East	204.78	2,730.29	.00	.00	2,935.07	Corporation Out of Business - No Assets
25	02 01525 1960 0010 891 1 17	Sparto Trading Inc. Mr. Chow's 35 King Street East	409.34	5,233.61	.00	.00	5,642.95	Corporation Out of Business - No Assets
26	02 01530 0880 1240 881 17	Canary, William Francis 42 James Street North	10.22	136.59	.00	.00	146.81	Deceased,
27	02 01535 0130 0020 891 1	655634 Ontario Ltd. Catharine St. Zoo 80 King William Street	772.13	3,548.56	.00	.00	4,320.69	Corporation Out of Business - No Assets
27	02 01535 0130 0020 891 2	655634 Ontario Ltd. Catharine St. Zoo 80 King William Street	1,031.42	3,173.23	.00	.00	4,204.65	Corporation Out of Business - No Assets
28	02 01565 7830 0020 881 1 17	Seven Oaks Development Ltd. 149 Barton St. East	24.14	965.62	.00	.00	989.76	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
29	02 01640 2530 0020 863 3 17	Book, Richard Rick's Auto Collision 560 Hughson Street	31.93	82.14	.00	.00	114.07	Out of Business - Unable to locate owner
30	02 01810 1620 0040 891 1 01	Northport Development Corporation 195 Main St. East	101.25	540.38	.00	.00	641.63	Corporation Out of Business - No Assets
31	02 01810 6220 0030 881 2 06	Anz Sam Golden Touch Collision 253 King William St.	6.24	.00	.00	.00	6.24	Out of Business - Unable to locate owner
31	02 01810 6220 0030 881 2 17	Anz Sam Golden Touch Collision 253 King William St.	112.32	499.27	.00	.00	611.59	Out of Business - Unable to locate owner
32	02 01920 6380 0080 881 1 17	Lymburner, Ward Welton Variety 82 Wellington St. S.	11.18	68.83	.00	.00	80.01	Out of Business - Unable to locate owner
33	03 02120 1270 0020 861 3	Brown, Tony Record Shop 455 King St. East	191.00	368.40	.00	.00	559.40	Out of Business - Unable to locate owner

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
33	03 02120 1270 0020 861 4	Brown, Tony Record Shop 455 King St. East	235.50	352.64	.00	.00	568.14	Out of Business - Unable to locate owner
33	03 02120 1270 0020 861 5 05	Brown, Tony Record Shop 455 King St. East	77.84	110.87	.00	.00	188.71	Out of Business - Unable to locate owner
34	03 02325 0040 0260 811 9	Dalmaris, Louis c/o Louis Garage 690 King St. East	2,200.64	1,466.80	.00	.00	3,667.44	Corporation Out of Business - No Assets
35	03 02450 6660 0020 871 2	Fab-Telecommunications 726 Main St. E., 1st	71.46	203.61	.00	.00	275.07	Corporation Out of Business - No Assets
36	03 02655 1310 0020 891 1 17	Huxley, Scott Teen Dance 797 Barton St. East	70.27	228.82	.00	.00	299.09	Settlement - Balance Closed
37	03 02655 3670 0040 881 1 17	Dilegge, Frank Frank's Car Care 26 Lloyd Street	6.49	47.11	.00	.00	53.60	Out of Business - Unable to locate owner

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
39	04 02860 1060 0020 881 1	Malek, Aram T/A Malek Variety Store 1046 Barton St. East	21.98	125.93	.00	.00	147.91	Out of Business - Unable to locate owner
40	04 02875 3290 0020 871 2 17	Tarloshan, Singh Excell Auto Collision 207 Beach Road	214.53	745.46	.00	.00	959.99	Out of Business - Unable to locate owner
40	04 02875 3290 0020 871 3	Tarloshan, Singh Excell Auto Collision 207 Beach Road	8.32	20.74	.00	.00	29.06	Out of Business - Unable to locate owner
43	04 03210 0970 0020 891 1 06	Dolan, Wayne T/A Rock N Roll Auto Body 450 Beach Road, Unit 1	62.01	381.83	.00	.00	443.84	Out of Business - Unable to locate owner
44	04 03310 0550 0021 871 3 17	Sheppard, Temperance Fashion Limited Lawrence Emporium 276 Kenilworth Ave. N.	3.85	43.89	.00	.00	47.74	Too Small for Litigation

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
55	05 04810 4535 0040 881 1 17	Ceramic Hydreaway Ltd. 311 Kenora Ave. North	16.83	122.79	.00	.00	139.62	Corporation Out of Business - No Assets
56	05 04810 8435 0020 891 1	567560 Ontario Ltd. T/A T & T Sandblasting 71 Brockley Drive	664.90	3,055.70	.00	.00	3,720.60	Corporation Out of Business - No Assets
57	05 04920 5030 0020 881 2	Lutwitz, Francella Frantastic Ceramics 461 Melvin Avenue	89.49	250.48	.00	.00	339.97	Out of Business - Unable to locate owner
58	06 05520 0010 0661 871 2	McKenzie, Marty 1119 Fennell Ave. East	13.44	38.11	.00	.00	51.55	Too Small for Litigation
58	06 05520 0010 0661 871 3 01	McKenzie, Marty 1119 Fennell Ave. East	15.96	33.79	.00	.00	49.75	Too Small for Litigation
59	06 05715 0010 0140 881 1 17	Italian & Domestic Shoe Outlet Inc. 969 Upper Ottawa Street	22.33	162.17	.00	.00	184.50	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
48	05 04010 9160 0060 891 1 17	Hamilton Commercial Printing Inc. 765 Woodward Avenue	4.23	112.47	.00	.00	116.70	Corporation Out of Business - No Assets
48	05 04010 9160 0060 891 2	Hamilton Commercial Printing Inc. 765 Woodward Avenue	85.12	425.84	.00	.00	510.96	Corporation Out of Business - No Assets
51	05 04620 0020 1051 871 2 17	J C I Hour Foto Inc. 1 Hour Foto 2500 Barton St. East	9.36	57.92	.00	.00	67.28	Corporation Out of Business - No Assets
52	05 04710 3380 0070 881 1 17	699853 Ontario Inc. T/A Crystal Billiards 298 Grays Rd., Unit A4	13.97	101.41	.00	.00	115.38	Corporation Out of Business - No Assets
53	05 04710 8340 0060 881 1 17	Razek Rasheed T/A Restaurant Le Piano 309 Grays Road	9.79	70.99	.00	.00	80.78	Out of Business - Unable to locate owner
54	05 04810 3400 0030 871 2 17	139945 Canada Inc. T/A Choice One 295 Nash Rd. North	132.02	459.22	.00	.00	591.24	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
60	08 05715 5000 0060 881 1 17	Donofrio, Matt Jocks & Jugs Roadhouse 1221 Limeridge Rd. E.	68.43	424.79	.00	.00	493.22	Out of Business - Unable to locate owner
61	08 05810 1560 0090 881 2 17	RK Flooring & Ceramics 1550 Stone Church Rd. E.	5.70	30.22	.00	.00	35.92	Out of Business - Unable to locate owner
62	06 07210 7040 0140 881 1 17	Hayne Automotive Supply 1205 Rymal Rd. East	50.70	312.28	.00	.00	362.98	Corporation Out of Business - No Assets
65	07 06520 6010 2900 891 1	Andrew Janssens Enterp. Andea Confections 999 Upper Wentworth	19.40	310.53	.00	.00	329.93	Corporation Out of Business - No Assets
65	07 06520 6010 2901 891 1	Andrew Janssens Enterp. Andea Confections 999 Upper Wentworth	39.84	199.20	.00	.00	239.04	Corporation Out of Business - No Assets
66	07 06520 6010 3360 871 2 01	Hamilton Nutritional Weight Loss Centres 883 Upper Wentworth	109.62	324.48	.00	.00	434.10	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
66	07 06520 6010 3361 871 2 17	Hamilton Nutritional Weight Loss Centres 883 Upper Wentworth	18.90	72.23	.00	.00	91.13	Corporation Out of Business - No Assets
67	07 06610 8720 0510 891 1 05	Jongeling, John Jongeling, Ronald Jongeling, Alfred Country Fair Donuts 550 Fennell Ave. East	79.86	580.45	.00	.00	660.31	Corporation Out of Business - No Assets
68	07 06640 9420 0030 891 1	Keetch, Kenneth Truway Muffler 499 Mohawk Road East	9.76	390.09	.00	.00	399.85	Settlement - Balance Closed
69	07 08160 5600 0020 891 1	668401 Ontario Inc. T/A Look 'N' See 437 Concession Street	35.95	319.49	.00	.00	355.44	Corporation Out of Business - No Assets
70	07 08330 8100 0121 881 1 17	Saleh, Karim Shop N Shop 920 Upper Wentworth	18.55	211.99	.00	.00	230.54	Corporation Out of Business - No Assets

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
70	07 08330 8100 0121 881 2 11	Saleh, Karim Shop N Shop 920 Upper Wentworth	21.84	82.80	.00	.00	104.64	Corporation Out of Business - No Assets
71	07 08610 2470 0065 861 3 17	MC Chemicals Ltd. Bingo Variety 1565 Upper James St.	123.60	329.48	.00	.00	453.08	Corporation Out of Business - No Assets
72	07 08820 0130 0080 881 1 17	Tiny Tinker Shop Ltd. 1059 Upper James St.	63.73	556.19	.00	.00	619.92	Corporation Out of Business - No Assets
72	07 08820 0130 0080 881 2 08	Tiny Tinker Shop Ltd. 1059 Upper James St.	.95	4.32	.00	.00	5.27	Corporation Out of Business - No Assets
72	07 08820 0130 0081 881 1 17	Tiny Tinker Shop Ltd. 1059 Upper James St.	2.06	26.30	.00	.00	28.36	Corporation Out of Business - No Assets
73	08 08910 0700 0290 871 2 17	Barker, Linda Barker, Robert The Sausage House 661 Upper James St.	17.10	75.94	.00	.00	93.04	Out of Business - Unable to locate owner

City of Hamilton
Treasury

CATEGORY "B" - ACCOUNTS ASSIGNED TO
THE COLLECTION AGENCY

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
73	08 08910 0700 0291 871 2 17	Barker, Linda Barker, Linda The Sausage House	4.86	21.25	.00	.00	26.11	Out of Business - Unable to locate owner
75	08 09310 9380 0200 881 1 17	Mifsud, Tony J V & Lori Quick Stamp 1030 Upper James, Ste. 204	7.41	45.88	.00	.00	53.29	Out of Business - Unable to locate owner
76	08 09510 2300 0040 891 2	Reeves, Paul David Hamilton, Donald Gregory Roofing 1193 West 5th Street	14.45	41.67	.00	.00	56.12	Disputed claim - Too Small for litigation
77	08 09510 5240 0020 871 2 17	Moore, Lynda Moore's Texaco 1600 Upper James St.	64.80	287.71	.00	.00	352.51	Bankrupt
TOTAL CATEGORY "B"			10,391.18	39,486.42	.00	.00	49,877.60	

City of Hamilton
Treasury

CATEGORY "C" - ADVISED BY TRUSTEE
BANKRUPTCY/IN RECEIVERSHIP
NO FUNDS AVAILABLE FOR DISTRIBUTION

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
24	02 01525 1810 0020 851 4	589387 Ontario Ltd. c/o Chicken Roost 67 King St. East	2,044.65	3,803.84	.00	.00	5,848.49	M. Kildeckel - Trustee
24	02 01525 1810 0020 851 4 99	589387 Ontario Ltd. c/o Chicken Roost 67 King St. East	767.00	1,180.30	.00	.00	1,947.30	M. Kildeckel - Trustee
41	04 03150 0310 3461 821 7	Metro Gift Services Ltd. Charm Bar 1257 Barton Street East	33.04	31.79	.00	.00	64.83	Laventhol & Horwath Ltd. - Trustee
42	04 03150 0310 5150 881 1	Micro Cooking Centres Limited 1227 Barton Street East	212.17	975.15	.00	.00	1,187.32	Deloitte, Haskens & Sells Ltd. - Trustee
42	04 03150 0310 5151 881 1	Micro Cooking Centres Limited 1227 Barton Street East	53.60	246.43	.00	.00	300.03	Deloitte, Haskens & Sells Ltd. - Trustee
45	04 03330 7820 0020 881 2 17	603015 Ontario Limited Al-Tech Auto Electric 1605 Main St. East, 1st	224.14	1,280.76	.00	.00	1,504.90	Dunwoody Ltd. - Trustee

City of Hamilton
Treasury

CATEGORY "C" - ADVISED BY TRUSTEE
BANKRUPTCY/IN RECEIVERSHIP
NO FUNDS AVAILABLE FOR DISTRIBUTION

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty Interest \$ (4)	Prior Years Arrears (5)	Current Years & Penalty Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
45	04 03330 7820 0020 881 3	603015 Ontario Limited Al-Tech Auto Electric 1605 Main St. East, 1st	3.63	8.77	.00	.00	12.40	Dunwoody Ltd. - Trustee
46	04 03330 8000 0080 861 3 17	Barberio, Sam T/A Beverly Hills Studio 1557 Main St. East	25.42	86.95	.00	.00	112.37	Vine & Partners - Trustee
50	05 04530 0010 1680 881 1	Micro Cooking Centres Ltd. Micro Cooking Centre 75 Centennial Pkwy. N.	343.94	1,580.66	.00	.00	1,924.60	Deloitte, Haskens & Sells Ltd. - Trustee
50	05 04530 0010 1685 881 1	Micro Cooking Centres Ltd. Micro Cooking Centre 75 Centennial Pkwy. N.	54.30	249.95	.00	.00	304.25	Deloitte, Haskens & Sells Ltd. - Trustee
63	07 06520 6010 1390 881 1	Micro Cooking Centres Ltd. Micro Oven Sales 999 Upper Wentworth	467.52	2,295.29	.00	.00	2,762.81	Deloitte, Haskens & Sells Ltd. - Trustee

City of Hamilton
Treasury

CATEGORY "C" - ADVISED BY TRUSTEE
BANKRUPTCY/IN RECEIVERSHIP
NO FUNDS AVAILABLE FOR DISTRIBUTION

SCHEDULE B - OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

Item Number (1)	Business Serial Number (2)	Name and Business Address (3)	Prior Years Penalty & Interest (4)	Prior Years Arrears (5)	Current Years Penalty & Interest (6)	Current Years Arrears (7)	Taxes Outstanding (8)	Remarks (9)
63	07 06520 6010 1391 881 1	Micro Cooking Centres Micro Oven Sales 999 Upper Wentworth	103.38	475.26	.00	.00	578.64	Deloitte, Haskens & Sells Ltd. - Trustee
64	07 06520 6010 1680 881 1	Great Canadian Soup Co. Limited 999 Upper Wentworth	1,015.12	5,325.53	.00	.00	6,340.65	Touche Ross Ltd. - Trustee
64	07 06520 6010 1680 881 2 10	Great Canadian Soup Co. Limited 999 Upper Wentworth	200.00	1,000.00	.00	.00	1,200.00	Touche Ross Ltd. - Trustee
64	07 06520 6010 1681 881 1	Great Canadian Soup Co. Limited 999 Upper Wentworth	279.20	1,283.18	.00	.00	1,562.38	Touche Ross Ltd. - Trustee
64	07 06520 6010 1681 881 2 10	Great Canadian Soup Co. Limited 999 Upper Wentworth	.80	3.04	.00	.00	3.84	Touche Ross Ltd. - Trustee
TOTAL CATEGORY "C"			5,827.91	19,826.40	.00	.00	25,654.81	

City of Hamilton
Treasury

WARD SUMMARY OF OUTSTANDING BUSINESS TAX ACCOUNTS RECOMMENDED FOR WRITE-OFF IN 1989

<u>Ward</u> <u>(1)</u>	<u>Penalty & Interest</u> <u>(2)</u>	<u>Prior Year</u> <u>Arrears</u> <u>(3)</u>	<u>Penalty & Interest</u> <u>(4)</u>	<u>Current Year</u> <u>Arrears</u> <u>(5)</u>	<u>Taxes</u> <u>Outstanding</u> <u>(6)</u>	<u>Number of</u> <u>Accounts</u> <u>(7)</u>
01	1,382.59	3,971.48	.00	.00	5,354.07	10
02	6,921.68	27,417.50	.00	.00	34,339.18	22
03	2,934.92	3,011.55	.00	.00	5,946.47	6
04	862.69	3,947.70	.00	.00	4,810.39	8
05	1,641.73	7,952.93	.00	.00	9,594.66	11
06	176.56	1,001.36	.00	.00	1,177.92	5
07	2,610.08	13,789.85	.00	.00	16,399.93	10
08	210.98	1,220.18	.00	.00	1,431.16	5
TOTAL	16,741.23	62,312.55	.00	.00	79,053.78	77

1989 September 14

DJG/ce

FOR ACTION

4(e)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 19
COMM FILE:
DEPT FILE:

SUBJECT: STATUS OF RESERVE ACCOUNTS

RECOMMENDATION:

- (a) That the City Treasurer be authorized to create a new interest bearing Reserve for Project Management (Account No. CH 00134) and the projected 3-year funding of \$1,040,000 be financed by transferring funds from the Reserve for Working Funds, Account No. CH 00172.
- (b) That \$4,000,000 be transferred from the Reserve for Debt Charges (CH 00108) to the following Reserves:

<u>Reserves</u>	<u>Account No.</u>	<u>Amount</u>
Reserve for Capital Projects	CH 00203	\$1,000,000
Reserve for Replacement of Mobile Equipment	CH 00101	2,000,000
Reserve for Services for Unsubdivided Lands Development	CH 00107	<u>1,000,000</u>
		<u>\$4,000,000</u>

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

E. C. Matthews

See above recommendation.

BACKGROUND:

The purpose of the new Reserve is that the City will be undertaking the replacement of the Realty and Business Tax Systems over the next several years. This represents the initial implementation phase of a comprehensive Property-related database that will coordinate information such as property assessment, building permits, fire inspections and occurrences, and other related property information.

Mr. J.D. Thompson
Secretary, Finance Committee
Status of Reserve Accounts
October 19, 1989 - Page 2

BACKGROUND: - Continued

Attached is a Summary of Reserve Accounts which is divided into two sections: (1) Reserve Accounts, and, (2) Local Board Reserve Accounts. Also attached is the individual status of all the reserves noted in section one.

The reserves are created by City Council and are funded by an allocation from year-end surpluses or setting aside of revenues for some specific future use. The use of these reserves is generally restricted to the specific purpose for which it was created, such as the Off-Street Parking Reserve, etc., however funds can be transferred in most cases at the discretion of City Council.

I am also drawing your attention to column (6) of the Summary of Reserve Accounts Statement which indicates the net total unfunded balance of the reserves in the amount of \$29,422,185.

In relation to the other reserve funds I will review the individual reserves with the Committee, as outlined on the attached report, if requested.

It is my intention to review the status of these reserves on an annual basis with the Finance Committee.

Att'd

c.c. Mr. J.G. Hindson, Director, Information Systems

City of Hamilton
Treasury

SUMMARY OF RESERVE ACCOUNTS
as at August 31, 1989

<u>Page Number</u> (1)	<u>Name of Account</u> (2)	<u>General Ledger Balance</u> (3)	<u>Commitment</u> (4)	<u>Balance Available</u> (5)	<u>Reserve Balance Unfunded by</u> (6)
Reserve Accounts					
* 1	Acquisition of Historic Properties	195,688		195,688	
* 2	Acquisition of Lands in the Alpha Enclaves	126,299	18,000	108,299	
* 3	5% Parks Fund (Acquisition of properties under the Planning Act)	5,557,108	838,720	4,718,388	
* 4	Capital Projects	9,054,190	1,649,375	7,404,815	3,428,185
5	City Vehicle Insurance	507,916		507,916	
6	Compensation Adjustments Under Pay				
	Equity Act	658,006		658,006	
7	Contingency	1,249,900	169,000	1,080,900	
8	CUP	187,435	115,000	72,435	
* 9	Debt Charges	7,154,754	1,936,271	5,218,483	
10	Deferred Income Plan for City Council Members	452,619		452,619	
11	Dofasco Appeal	3,407,039		3,407,039	
12	Election Expenses	150,000	51,630	98,370	
13	Emergency Snow Removal	1,244,709	170,000	1,074,709	
14	Extended Health Care Benefits	831,090		831,090	
* 15	Hamilton Entertainment and Convention Facilities Inc. - Capital Projects	3,035,166	2,816,640	218,526	2,358,474
* 16	Hamilton Entertainment and Convention Facilities Inc. - Hamilton Place - Ticket Surcharge	369,696	369,696	-	-
* 17	Hamilton Public Library - Capital Projects	878,862	583,000	295,862	-
* 18	Hamilton Scourge Foundation	75,000	75,000		
19	Historic Fire Engine	4,911		4,911	

City of Hamilton
Treasury

SUMMARY OF RESERVE ACCOUNTS
as at August 31, 1989

<u>Page Number</u> (1)	<u>Name of Account</u> (2)	<u>General Ledger Balance</u> (3)	<u>Commitment</u> (4)	<u>Balance Available</u> (5)	<u>Reserve Balance Unfunded by</u> (6)
	Reserve Accounts, cont.				
20	Hosting of Conferences with Municipal Subject Content	44,468	25,000	19,468	
*21	Labatt Brier Bid	163,888		163,888	
22	Long Term Disability Plan	3,474,918		3,474,918	
23	Maintenance of Playground Facilities	34,423		34,423	
24	Major Repairs and Improvements to City Owned Properties	256,416		256,416	
25	Major Repairs to Mobile Equipment	870,139	63,161	806,978	
26	Motorized Equipment	293,382		293,382	
27	Replacement of Mobile Equipment	5,257,396	3,745,895	1,511,501	8,500,000
*28	Off-Street Parking	3,497,702	4,112,000	(614,298)	3,614,298
*29	Park Improvements at Ivor Wynne Stadium	251,000		251,000	
*30	Property Purchases	4,485,434	2,668,243	1,817,191	
31	Realty Taxes Beach Strip Properties	5,224		5,224	
*32	Services for Unsubdivided Lands Development	1,656,773	2,604,702	(947,929)	947,929
33	Sick Leave on Resignation	2,881,105		2,881,105	7,547,178
*34	Special Events Subsidy Fund	132,877	132,877		
35	Special Events in 1989	34,975		34,975	
36	Uninsured Losses	2,076,565	56,113	2,020,452	
37	- Fire & Public Liability Workers' Compensation	493,345		493,345	
38	Working Funds, Inventories, Reduction of Taxes and Prepaid Expenses	11,623,003		11,623,003	3,026,121
	Total Reserve Accounts	<u>72,673,421</u>	<u>22,200,323</u>	<u>50,473,098</u>	<u>29,422,185</u>

City of Hamilton
Treasury

SUMMARY OF RESERVE ACCOUNTS
as at August 31, 1989

Page Number (1)	Name of Account (2)	General Ledger Balance (3)	Commitment (4)	Balance Available (5)	Reserve Balance Unfunded by (6)
Local Boards' Reserve Accounts					
* <u>Hamilton Entertainment and Convention Facilities</u>					
	Innovative Programming	21,094		21,094	
* <u>Hamilton Public Library</u>					
	Purchase of Books	12,675		12,675	
	Miscellaneous Collections	18,993		18,993	
	Mobile Equipment	60,013		60,013	
	Replacement of Photocopiers	73,906		73,906	
	Repair Grounds	8,599		8,599	
	Repair Buildings	68,264		68,264	
	Film Replacement	65,868		65,868	
	Automated Acquisition	23,500		23,500	
	Fund Equity	330		330	
	Total Local Boards' Reserve Accounts	353,242		353,242	
	Total Reserve Accounts, including Local Boards' Reserve Accounts	73,026,663	22,200,323	50,826,340	29,422,185

* Related to Capital Projects and Local Boards

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Acquisition of Historic Properties
- 2) Old Account No. 0280-39 New Centre No. CH 00120
- 3) YEAR OF ORIGIN 1980 (Item 13 of 1st Report of Finance Committee adopted by City Council December 9, 1980).
- 4) PURPOSE Acquisition of Historical Properties in accordance with an agreement dated June 25, 1976 between the Ontario Heritage Foundation and the City.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO
Short term investment earnings (combined with City's general investment).
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Land Sales
Initially funded from the sale of "Sandyford Place" in the amount of \$100,000 as per Items 13/14 of the 1st Report of the Finance Committee adopted by City Council December 9, 1980.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at Aug. 31, 1989 \$195,688
LESS: ACTUAL COMMITMENTS
MEMO COMMITMENTS
AVAILABLE BALANCE . \$195,688
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Acquisition of Lands in the Alpha Enclave
- 2) Old Account No. 0280-35 New Centre No. CH 00116
- 3) YEAR OF ORIGIN 1981 (Item 10 of the 15th Report of the Finance Committee adopted by City Council July 28, 1981).
- 4) PURPOSE Acquire land in the Alpha area
- rehabilitation
Usage is controlled by the Planning Department.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Sale of the enclave lands

Initially funded from the partial proceeds (part of 5.274 acres) of sale of industrial land to Dofasco Inc. in the gross amount of \$1,282,306.
- 8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$126,299
- LESS: ACTUAL COMMITMENTS \$18,000
- : MEMO COMMITMENTS 18,000
- AVAILABLE BALANCE \$108,299
Utility Covers =====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

NOTE: Fund balance is adequate in relation to expenditure for which it was originally proposed.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME 5% Parks Funds (Acquisition of properties under the Planning Act.

2) Old Account No. 0280-11 New Centre No. CH 00201

3) YEAR OF ORIGIN Prior to 1964

4) PURPOSE To finance the acquisition and development, etc. of parkland under the Planning Act, R.S.O. 1980, Chapter 379.

Section 25, Subsection (1) and Section 50, Subsection (12) of The Planning Act - 1983.

5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO

Short term investment earnings (combined with City's general investment).

6) INTEREST EARNED YES X NO

7) FUNDING SOURCE(S) i) 5% lands, or cash-in-lieu conveyed by developer.
ii) Sale of land, originally acquired for parks as recreation purposes, but no longer required.
iii) Rental of parkland.

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$5,557,108

LESS: ACTUAL COMMITMENTS \$159,720

: MEMO COMMITMENTS - 120,000
1989 Capital Requirements 559,000 838,720

AVAILABLE BALANCE \$4,718,388
=====

9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

NOTE: The fund requirement for the 1990-1993 Capital Budget is \$1,770,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1)	NAME	Capital Projects			
2)		<u>Old Account No.</u>		<u>New Centre No.</u>	
		0280-27		CH 00203	
3)	YEAR OF ORIGIN	1976			
4)	PURPOSE	To finance various capital projects.			
5)	FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS)	YES	<u>X</u>	NO	<u> </u>
					<u> </u>
		Short term investment earnings (combined with City's general investment).			
6)	INTEREST EARNED	YES	<u>X</u>	NO	<u> </u>
					<u> </u>
7)	FUNDING SOURCE(S)	Allocation from year-end surplus, where available, capital development and lot levies.			
8)	PRESENT BALANCE:				
	PER GENERAL LEDGER	as at Aug. 31, 1989		\$9,054,190	
	LESS: ACTUAL COMMITMENTS	\$ 41,375			
	: MEMO COMMITMENTS				
	- 1989 Capital Requirements	<u>1,608,000</u>		<u>1,649,375</u>	
	AVAILABLE BALANCE			\$7,404,815	
				=====	
9)	IS THE AVAILABLE BALANCE ADEQUATE	YES	<u> </u>	NO	<u>X</u>
					<u> </u>

NOTE: The fund requirement for the 1990-1993 capital budget is \$10,833,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME City Vehicle Insurance
- 2) Old Account No. 0636 New Centre No. CH 00208
- 3) YEAR OF ORIGIN Prior to 1964
- 4) PURPOSE To fund vehicle accident liability up to \$100,000
(minimum balance requirement \$500,000).
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS)
- | | | | |
|-----|---------------|----|---------------|
| YES | <u>X</u> | NO | <u> </u> |
| | <u> </u> | | <u> </u> |
- 1) Municipal Debentures
ii) Short Term Investment
iii) Separate Bank Balance
- 6) INTEREST EARNED
- | | | | |
|-----|---------------|----|---------------|
| YES | <u>X</u> | NO | <u> </u> |
| | <u> </u> | | <u> </u> |
- 7) FUNDING SOURCE(S) Current Estimates - vehicle premiums charged to departmental accounts.
- 8) PRESENT BALANCE: as at Aug. 31, 1989
- | | |
|--------------------------|--------------------|
| PER GENERAL LEDGER | \$507,916 |
| LESS: ACTUAL COMMITMENTS | |
| : MEMO COMMITMENTS | <u> </u> |
| AVAILABLE BALANCE | \$507,916
===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE
- | | | | |
|-----|---------------|----|---------------|
| YES | <u>X</u> | NO | <u> </u> |
| | <u> </u> | | <u> </u> |

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME Compensation Adjustments under the Pay Equity Act.

2) Old Account No. 0280-57 New Centre No. CH 00210

3) YEAR OF ORIGIN 1988 (Adopted by City Council March 8, 1988
Human Resources.)

4) PURPOSE Pay Equity for Civic Employees.

5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO
X

6) INTEREST EARNED YES X NO

7) FUNDING SOURCE(S) Provision from Current Budget.

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$658,006

LESS: ACTUAL COMMITMENTS

: MEMO COMMITMENTS

AVAILABLE BALANCE \$658,006
=====

9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Contingency
- 2) Old Account No. 0280-32 New Centre No. CH 00115
- 3) YEAR OF ORIGIN 1976
- 4) PURPOSE Emergency funding for unforeseen causes.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from the year end surplus distribution.
- 8) PRESENT BALANCE:
- | | | |
|--------------------------|---------------------|----------------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$1,249,900 |
| LESS: ACTUAL COMMITMENTS | \$ | 169,000 |
| : MEMO COMMITMENTS | | <u> </u> |
| AVAILABLE BALANCE | | \$1,080,900
===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME Capital Projects - Central Utilities Plant (C.U.P.)

2) Old Account No. 0280-47 New Centre No. CH 00208

3) YEAR OF ORIGIN 1988

4) PURPOSE CUP Capital Expenditures

5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X

6) INTEREST EARNED YES X NO

7) FUNDING SOURCE(S) Unexpended funds of current budget for C.U.P.

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$187,435

LESS: ACTUAL COMMITMENTS

: MEMO COMMITMENTS
1989 Capital Budget \$115,000

AVAILABLE BALANCE \$ 72,435
=====

9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: The funds requirement for the 1990-1993 Capital Budget is \$715,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Debt Charges
- 2) Old Account No. 0280-19 and 0285 New Centre No. CH 00108/CH 13013 00001
- 3) YEAR OF ORIGIN 1968
- 4) PURPOSE Allowance for debt charges, cost on commutation of locals and provision to write off discounts whenever debentures for capital projects are sold at a discount.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO
- (i) Short term investment earnings combined with City's general investment.
- (ii) Debenture purchase.
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$7,154,754
- LESS: ACTUAL INVESTMENTS - purchase \$1,650,271
of debentures for owner's share locals
- : MEMO COMMITMENTS -
owner's share - 1989 286,000 1,936,271
- AVAILABLE BALANCE \$5,218,483
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Deferred Income Plan for
City Council Members
- 2) Old Account No. 0281 New Centre No. CH 00171
- 3) YEAR OF ORIGIN 1984
- 4) PURPOSE To provide supplementary retirement benefit to Council
Members.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL
OF ASSETS) YES NO
X
- 6) INTEREST EARNED YES X NO
X
- 7) FUNDING SOURCE(S) Initial funding was transferred from the Reserve for
Contingency.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at Aug. 31, 1989 \$452,619
LESS: ACTUAL COMMITMENTS
: MEMO COMMITMENTS
AVAILABLE BALANCE \$452,619
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO
X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Dofasco Appeal
- 2) Old Account No. 0280-07 New Centre No. CH 00106
- 3) YEAR OF ORIGIN 1987 (Adopted by City Council September 29, 1987 as per 15th report of the Finance Committee, Item 8.)
- 4) PURPOSE Establish funds for potential loss of tax revenue re Dofasco appeal of 1983 to 1987 Realty and Business Tax.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$3,407,039
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$3,407,039
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Election Expense
- 2) Old Account No. 0280-50 New Centre No. CH 00123
- 3) YEAR OF ORIGIN 1984
- 4) PURPOSE To eliminate the fluctuation of annual mill rate resulting from the election expenditure every third year.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$150,000
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS 51,630
- AVAILABLE BALANCE \$ 98,370
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Emergency Snow Removal
- 2) Old Account No. 0280-29 New Centre No. CH 00112
- 3) YEAR OF ORIGIN 1981
- 4) PURPOSE To cover costs in excess of budget resulting from unusually heavy snowfall.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from the year end surplus distribution.
- 8) PRESENT BALANCE:
- | | | |
|--------------------------|---------------------|----------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$1,244,709 |
| LESS: ACTUAL COMMITMENTS | \$ | |
| : MEMO COMMITMENTS | <u>170,000</u> | <u>170,000</u> |
| AVAILABLE BALANCE | | \$1,074,709 |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

NOTE: Fund balance be maintained at a minimum of \$1,100,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Extended Health Care Benefits
- 2) Old Account No. 0286 New Centre No. CH 00173
- 3) YEAR OF ORIGIN 1984
- 4) PURPOSE To cover the normal three-month lag in claims in the event of termination of contract with the present carrier, and any deficit arising from claims.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Available funds generated from premiums charged to departments less expenses paid for claims under A.S.O. (Administrated Services Only) agreement.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$831,090
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$831,090
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME Hamilton Entertainment and Convention Facilities Inc.
Capital Projects

2) Old Account No. 0280-48 New Centre No. CH 00206

3) YEAR OF ORIGIN 1986

4) PURPOSE To finance various capital projects of the Hamilton Convention Centre, Hamilton Place and Victor K. Copps Trade Centre/Arena.

5) FUNDED WITH SPECIFIC ASSETS YES X NO
(IF YES, DETAIL OF ASSETS)

i) Short term investment earnings (combined with City's investment portfolio).

6) INTEREST EARNED YES X NO

7) FUNDING SOURCE(S) Operating surplus from the H.E.C.F.I. (principle of setting up reserve was established as per Item 4 of the 9th Report the Finance Committee adopted by City Council April 14, 1981).

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$3,035,166

LESS: ACTUAL COMMITMENTS \$1,354,640

: MEMO COMMITMENTS - (NHL) 750,000
1989 Capital requirements 712,000 2,816,640

AVAILABLE BALANCE \$ 218,526
=====

9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: The fund requirement for the 1990-1993 Capital Budget is \$2,577,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME Hamilton Entertainment & Convention Facilities Inc. -
Hamilton Place - Capital Projects
Ticket Surcharge.

2) Old Account No. 0280-49 New Centre No. CH 00207

3) YEAR OF ORIGIN 1984

4) PURPOSE To finance major capital budget items.

5) FUNDED WITH
SPECIFIC ASSETS YES X NO
(IF YES, DETAIL
OF ASSETS)

(1) Short term investment earnings (combined with
City's investment portfolio).

INTEREST EARNED YES X NO

7) FUNDING SOURCE(S) .50¢ Ticket Surcharge

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$369,696

LESS: ACTUAL COMMITMENTS \$369,696

: MEMO COMMITMENTS - 1989
Capital Requirement

369,696

AVAILABLE BALANCE

\$ -
=====

9) IS THE AVAILABLE
BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Hamilton Public Library - Capital Projects
- 2) Old Account No. 0280-43 New Centre No. CH 00204
- 3) YEAR OF ORIGIN 1981
- 4) PURPOSE To finance various capital projects such as Capital Equipment and furnishings.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO
- (i) Short term investment earnings (combined with City's investment portfolio).
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Operating surplus from Hamilton Public Libraries.
- Item 4 of the 9th Report of the Finance Committee adopted by City Council April 14, 1981.
- 8) PRESENT BALANCE:
- | | | |
|---------------------------|---------------------|----------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$878,862 |
| LESS: ACTUAL COMMITMENTS | \$ | |
| : MEMO COMMITMENTS - 1989 | | |
| Capital Requirements | <u> </u> | <u>583,000</u> |
| AVAILABLE BALANCE | | \$295,862 |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: The fund requirement for the 1990-1993 Capital Budget is \$653,000. The Library Administration will be reviewing the capital requirements shortly to eliminate the shortfall of (\$653,000 - 295,862 =) \$357,138.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Hamilton Scourge Foundation
- 2) Old Account No. 0280-55 New Centre No. CH 00127
- 3) YEAR OF ORIGIN 1987 (Adopted by City Council on May 25, 1982 as per 13th Report of the Parks and Recreation Committee. Funds set aside from 1987 Current Budget Surplus per Finance Committee February 23, 1988.)
- 4) PURPOSE Provide interest free loan to The Hamilton and Scourge Foundation Inc. to a maximum of \$75,000.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from the year end surplus distribution.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$75,000
- LESS: ACTUAL COMMITMENTS \$
- : MEMO COMMITMENTS
- Municipal Heritage Trust Fund 75,000
- AVAILABLE BALANCE \$ 0
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Historic Fire Engine
- 2) Old Account No. 0280-42 New Centre No. CH 00121
- 3) YEAR OF ORIGIN 1980 (Item 2 of the 11th Report of the Parks and Recreation Committee adopted by City Council May 12, 1981).
- 4) PURPOSE To cover the estimated financial responsibility of the City for licensing and insuring a 1924 Ahrens Fox Pumper over a 20 year period.
It is required because it is beyond the term of Council.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES _____ NO X
- 6) INTEREST EARNED YES X NO _____
- 7) FUNDING SOURCE(S) Provision from the year end surplus distribution.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at Aug. 31, 1989 \$4,911
LESS: ACTUAL COMMITMENTS
: MEMO COMMITMENTS _____
AVAILABLE BALANCE \$4,911
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO _____

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1) NAME Hosting of Conferences with Municipal Subject Content.

2) Old Account No. 0280-54 New Centre No. CH 00126

3) YEAR OF ORIGIN 1987 (Originally adopted by City Council October 30/84 as per the 16th Report of the Legislation Committee, and as per item 1(a) and (b) of the 5th Report of the Executive Committee adopted by City Council March 8, 1988.

4) PURPOSE Hosting of Conferences with Municipal subject content.

5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES _____ NO X

6) INTEREST EARNED YES X NO _____

7) FUNDING SOURCE(S) Provisions from Current Budget on an annual basis with the funds available at year-end, or if required by a year-end surplus distribution.

8) PRESENT BALANCE:

PER GENERAL LEDGER as at Aug. 31, 1989 \$44,468

LESS: ACTUAL COMMITMENTS \$25,000

: MEMO COMMITMENTS _____

AVAILABLE BALANCE \$19,468

=====

IS THE AVAILABLE BALANCE ADEQUATE YES _____ NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Labatt Brier Bid
- 2) Old Account No. 0280-33 New Centre No. CH 00129
- 3) YEAR OF ORIGIN 1988
- 4) PURPOSE Financing City's Bid for the 1991 Labatt Brier
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Reserve for Contingency
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$163,888
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$163,888
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Long Term Disability Plan
- 2) Old Account No. New Centre No.
0280-52 and 0287 CH 00125/CH 00175
- 3) YEAR OF ORIGIN 1985
- 4) PURPOSE To finance long term disability plan.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO
X
- 6) INTEREST EARNED YES NO
X
- 7) FUNDING SOURCE(S) (a) Surplus from group life insurance premium paid to Canada Life.
(b) The difference between the long term disability premium rate and actual experience.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at Aug. 31, 1989 \$3,474,918
LESS: ACTUAL COMMITMENTS
: MEMO COMMITMENTS
AVAILABLE BALANCE \$3,474,918
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO
X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Maintenance of Playground Facilities
- 2) Old Account No. 0280-44 New Centre No. CH 00122
- 3) YEAR OF ORIGIN 1982 (Item 6 of the 14th Report of the Finance Committee adopted by City Council July 27, 1982).
- 4) PURPOSE To provide for maintenance of playground facilities to be constructed under the Neighbourhood Improvement Program at St. Brigid's, Wentworth Street, West Avenue, Earl Kitchener, St. Patrick's, Fairfield, Roxborough, St. Helen's and Parkdale Schools. It is required because it is beyond the term of Council.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$34,423
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$34,423
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1)	NAME	Major Repairs and Improvements to City Owned Properties			
2)		<u>Old Account No.</u> 0280-24		<u>New Centre No.</u> CH 00109	
3)	YEAR OF ORIGIN	1971 (description of Reserve revised as per Item 6 of the 3rd Report of the Finance Committee adopted by City Council February 14, 1984).			
4)	PURPOSE	Major repairs and improvements to all City owned property, with estimated costs of over \$10,000 to a maximum of \$50,000.			
5)	FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS)	YES	<u> </u>	NO	<u> </u> X
6)	INTEREST EARNED	YES	<u> </u> X	NO	<u> </u>
7)	FUNDING SOURCE(S)	Net rental revenue less operating expenditure of city- owned rented properties.			
8)	PRESENT BALANCE:				
	PER GENERAL LEDGER	as at Aug. 31, 1989		\$256,416	
	LESS: ACTUAL COMMITMENTS	\$			
	: MEMO COMMITMENTS		<u> </u>	<u> </u>	
	AVAILABLE BALANCE			\$256,416 =====	
9)	IS THE AVAILABLE BALANCE ADEQUATE	YES	<u> </u> X	NO	<u> </u>

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Major Repairs to Mobile Equipment
- 2) Old Account No. 0280-03 New Centre No. CH 00103
- 3) YEAR OF ORIGIN 1975
- 4) PURPOSE Major repairs of City vehicles such as drive train, motor overhaul, brake replacement, body work, hydraulic system overhaul, water tank replacement, fire pump overhaul, frames (repairs and alignment), aerial ladder testing and repair replacement of ground ladders.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- | | | |
|--------------------------|---------------------|---------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$870,139 |
| LESS: ACTUAL COMMITMENTS | \$63,161 | |
| : MEMO COMMITMENTS | <u> </u> | <u>63,161</u> |
| AVAILABLE BALANCE | | \$806,978 |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Motorized Equipment
- 2) Old Account No. 0280-31 New Centre No. CH 00114
- 3) YEAR OF ORIGIN 1976
- 4) PURPOSE Replacement of typewriters, calculators, cash registers, mimeograph equipment, dictating equipment, photocopiers, adding machine, electric pencil sharpeners.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget/year end surplus.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$293,382
- LESS: ACTUAL COMMITMENTS \$
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$293,382
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Replacement of Mobile Equipment
- 2) Old Account No. 0280-01 New Centre No. CH 00101
- 3) YEAR OF ORIGIN 1956 (Item 1 of the 9th Report of the Board of Control adopted by City Council March 19, 1956.)
- 4) PURPOSE Replacement of obsolete vehicles (cars and trucks) and equipment (snow plows, garbage packers).
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget
- 8) PRESENT BALANCE:
- | | | |
|--------------------------|-----------------------------|----------------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$5,257,396 |
| LESS: ACTUAL COMMITMENTS | \$3,745,895 | |
| : MEMO COMMITMENTS | <u> </u> | <u>3,745,895</u> |
| AVAILABLE BALANCE | | \$1,511,501
===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: To maintain the reserve at 100% level of the accumulated depreciation, the fund should be increased by \$8,500,000 to cover the original book value of the Mobile Equipment. This would not cover any inflationary cost increase. The City Treasurer will make a further review in the Fall of 1989 at the time of making a recommendation for the arrangement of leasing of vehicles.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Off-Street Parking
- 2) Old Account No. 0280-14 New Centre No. CH 00202
- 3) YEAR OF ORIGIN Prior to 1964
- 4) PURPOSE Purchase land and development of Off-Street Parking Facilities.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO
Short term investment earnings (combined with City's general investment).
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Parking Authority current operating profit or loss from on-street parking meter operations and off-street parking lots.
- 8) PRESENT BALANCE:
- | | | |
|---------------------------|---------------------|------------------|
| PER GENERAL LEDGER | as at AUG. 31, 1989 | \$3,497,702 |
| LESS: ACTUAL COMMITMENTS | \$ 162,000 | |
| : MEMO COMMITMENTS - 1989 | | |
| Capital Requirements | <u>3,950,000</u> | <u>4,112,000</u> |
| AVAILABLE BALANCE | | \$ (614,298) |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: The fund requirement for the 1990-1993 Capital Budget is \$3,000,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Park Improvements at Ivor Wynne Stadium
- 2) Old Account No. 0280-45 New Centre No. CH 00205
- 3) YEAR OF ORIGIN 1982
- 4) PURPOSE Renovation or improvement to Ivor Wynne Stadium.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES X NO
Short term investment earnings (combined with City's general investment).
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Net Revenue from beer sales.
Item 9 of the 15th Report of the Finance Committee adopted by City Council August 3, 1982.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at Aug. 31, 1989 \$251,000
LESS: ACTUAL COMMITMENTS \$
MEMO COMMITMENTS
AVAILABLE BALANCE \$251,000
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Property Purchases
- 2) Old Account No. 0280-02 New Centre No. CH 00102
- 3) YEAR OF ORIGIN 1961
- 4) PURPOSE To finance the acquisition of properties for Civic purposes.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) The proceeds from sale of lands and buildings vested in The Corporation of the City of Hamilton (Authorized by Item 24 of the 9th Report of the Board of Control adopted by City Council March 28, 1961).
- 8) PRESENT BALANCE:
- | | | |
|---------------------------|---------------------|----------------------|
| PER TRIAL BALANCE | as at Aug. 31, 1989 | \$4,485,434 |
| LESS: ACTUAL COMMITMENTS | \$ 968,243 | |
| : MEMO COMMITMENTS - 1989 | <u>1,700,000</u> | <u>2,668,243</u> |
| AVAILABLE BALANCE | | \$1,817,191
===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

NOTE: Recommended level - should be maintained at a net balance of \$2,500,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Realty Taxes Beach Strip Properties
- 2) Old Account No. 0280-38 New Centre No. CH 00119
- 3) YEAR OF ORIGIN 1979
- 4) PURPOSE Payment of taxes on Conservation Authority land rented by City.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES _____ NO X
- 6) INTEREST EARNED YES X NO _____
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at AUG. 31. 1989 \$ 5,224
- LESS: ACTUAL COMMITMENTS \$
- : MEMO COMMITMENTS _____
- AVAILABLE BALANCE \$ 5,224
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES _____ NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Services for Unsubdivided Lands Development
- 2) Old Account No. 0280-12 New Centre No. CH 00107
- 3) YEAR OF ORIGIN 1964 (By-law 9413 c.m. July 25, 1961)
- 4) PURPOSE To finance City's share of services in subdivisions for installation of preliminary roads, catchbasins, curbs and walks, final roads, sodding, trees, street lighting, sewers and watermains; and through unsubdivided lands for construction of preliminary roads and pathways.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Sale of 1' reserves (1' strip of land, inside or outside road allowance, held by City until services are installed and paid for, conveyed to developer for \$1 plus City's cost of installing those services). Provision from Current Budget or 6 Mill Capital Levy.
- 8) PRESENT BALANCE:
- | | | |
|---------------------------|---------------------|------------------|
| PER GENERAL LEDGER | as at AUG. 31, 1989 | \$1,656,773 |
| LESS: ACTUAL COMMITMENTS | \$ 79,702 | |
| : MEMO COMMITMENTS - 1989 | 25,000 | |
| Capital Requirements | <u>2,500,000</u> | <u>2,604,702</u> |
| AVAILABLE BALANCE | | \$ (947,929) |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Sick Leave on Resignation
- 2) Old Account No. 0280-30 New Centre No. CH 00113
- 3) YEAR OF ORIGIN 1976
- 4) PURPOSE To finance payment of accumulated sick leave liability on resignation, death or retirement.
Note: Present liability as at December 31, 1988 - \$10,428,283.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
PER GENERAL LEDGER as at AUG. 31, 1989 \$2,881,105
LESS: ACTUAL COMMITMENTS
: MEMO COMMITMENTS
AVAILABLE BALANCE \$2,881,105
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES NO X

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1)	NAME	Special Events Subsidy			
		<u>Old Account No.</u>		<u>New Centre No.</u>	
2)		0280-05		CH 00104	
3)	YEAR OF ORIGIN	1986 (authorized by the Executive Committee March 13, 1986).			
4)	PURPOSE	To establish a fund to assist H.E.C.F.I. in competing on a Provincial, National and International level for convention business.			
5)	FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS)	YES	<u>X</u>	NO	<u> </u>
			<u> </u>		<u> </u>
		Short term investment earnings (combined with City's investment portfolio).			
6)	INTEREST EARNED	YES	<u>X</u>	NO	<u> </u>
			<u> </u>		<u> </u>
7)	FUNDING SOURCE(S)	Transferred from Reserve for Capital Projects, Victor K. Copps Trade Centre/Arena (H.E.C.F.I.).			
8)	PRESENT BALANCE:				
	PER GENERAL LEDGER	as at Aug. 31, 1989		\$132,877	
	LESS: ACTUAL COMMITMENTS		\$		
	: MEMO COMMITMENTS		<u>132,877</u>	<u>132,877</u>	
	AVAILABLE BALANCE			\$ 0	
				=====	
	IS THE AVAILABLE BALANCE ADEQUATE	YES	<u>X</u>	NO	<u> </u>
			<u> </u>		<u> </u>

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

1)	NAME	Special Events in 1989			
2)		<u>Old Account No.</u>		<u>New Centre No.</u>	
		0280-56		CH 00128	
3)	YEAR OF ORIGIN	1987			
4)	PURPOSE	Royal visit, etc.			
5)	FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS)	YES	<u> </u>	NO	<u> </u>
			<u> </u>		<u> </u>
					X
6)	INTEREST EARNED	YES	<u> </u>	NO	<u> </u>
			X		<u> </u>
			<u> </u>		<u> </u>
7)	FUNDING SOURCE(S)	Allocated out of 1988 year-end surplus.			
8)	PRESENT BALANCE:				
	PER GENERAL LEDGER	as at Aug. 31, 1989			\$34,975
	LESS: ACTUAL COMMITMENTS	\$			
	: MEMO COMMITMENTS		<u> </u>		<u> </u>
	AVAILABLE BALANCE				\$34,975
					=====
9)	IS THE AVAILABLE BALANCE ADEQUATE	YES	<u> </u>	NO	<u> </u>
			X		<u> </u>
			<u> </u>		<u> </u>

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Uninsured Losses - Fire and Public Liability.
- 2) Old Account No. 0280-36 New Centre No. CH 00117
- 3) YEAR OF ORIGIN 1978
- 4) PURPOSE To pay for losses that arise within the \$50,000 deductible clause of Fire Insurance policy. Item 11 of the 18th Report of the Finance Committee adopted by City Council September 29, 1981. Also available to finance deductible of \$2 million on Liability policy.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES _____ NO X
- 6) INTEREST EARNED YES X NO _____
- 7) FUNDING SOURCE(S) Current Estimates - premium charges, and transfers from other reserves.
- 8) PRESENT BALANCE:
- | | | |
|--------------------------|---------------------|---------------|
| PER GENERAL LEDGER | as at Aug. 31, 1989 | \$2,076,565 |
| LESS: ACTUAL COMMITMENTS | \$ 87 | |
| : MEMO COMMITMENTS | <u>56,026</u> | <u>56,113</u> |
| AVAILABLE BALANCE | | \$2,020,452 |
| | | ===== |
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO _____

NOTE: Recommended level fund balance should be maintained at a net balance of \$2,000,000.

CITY OF HAMILTON

TREASURY

RESERVE/RESERVE FUND DESCRIPTION FORM

- 1) NAME Workers' Compensation
- 2) Old Account No. 0280-37 New Centre No. CH 00118
- 3) YEAR OF ORIGIN 1978
- 4) PURPOSE Payment to Workers' Compensation Board in relation to injury related costs under Workers' Compensation Act.
- 5) FUNDED WITH SPECIFIC ASSETS (IF YES, DETAIL OF ASSETS) YES NO X
- 6) INTEREST EARNED YES X NO
- 7) FUNDING SOURCE(S) Provision from Current Budget.
- 8) PRESENT BALANCE:
- PER GENERAL LEDGER as at Aug. 31, 1989 \$493,345
- LESS: ACTUAL COMMITMENTS
- : MEMO COMMITMENTS
- AVAILABLE BALANCE \$493,345
=====
- 9) IS THE AVAILABLE BALANCE ADEQUATE YES X NO

FOR ACTION

46)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 19
COMM FILE:
DEPT FILE:

SUBJECT: REPLACEMENT OF MOBILE EQUIPMENT IN 1990

RECOMMENDATION:

That the City Treasurer be authorized to allocate funds from the Reserve for Replacement of Mobile Equipment, Account No. CH 00101, for the replacement of vehicles as summarized below:

<u>Section</u>	<u>No. of Vehicles</u>	<u>Estimated Amount</u>
City Garage Pool	4	\$ 63,000
Fire - Replacement	6	370,000
Parking Authority	1	19,000
Public Works	<u>65</u>	<u>3,000,000</u>
 TOTAL	 <u>74</u>	 <u>\$3,452,000</u>

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

E. C. Matthews

- Funding of this recommendation will reduce the Reserve to a balance of \$272,000 after replenishment in the amount of approximately \$2 million made through the reallocation of Reserve and Reserve funds.
- Savings in repairs and maintenance will be achieved as a result of upgrading the fleet.

BACKGROUND:

I am providing a Status Report of the Reserve for Replacement of Mobile Equipment, Account No. CH 00101, as at September 30, 1989 (estimated), Schedule "A" for acquiring vehicles together with the detailed equipment requirements.

As you are aware, the City's fleets are aging and require replacement of the majority of the vehicles which have been fully depreciated (approximately 63%), but the funding problem of this reserve restricted us from replacing the aging vehicles to fully capacity. For example, Public Works request for funding was curtailed in the previous years, as follows:

<u>Year</u>	<u>Amount Requested</u>	<u>Amount Funded</u>
1984	\$1,746,287	\$ 823,755
1985	2,568,070	899,833
1986	3,395,526	1,190,000
1987	4,482,095	1,300,000
1988	3,477,600	2,789,800
1989	3,406,287	3,406,287

REPLACEMENT OF MOBILE
EQUIPMENT IN 1990 - PAGE 2
October 19, 1989

You may also note in Schedule "A" column 11, that the overall reserve is only at the 36% level of the original cost subject to the approval of Finance Committee authorizing distribution of \$2,000,000 from the Reserve for Debt Charges. In addition, replacement cost is in many cases, several times higher than the original cost.

Under the present circumstances, however, I am recommending 74 vehicles be replaced at an estimated cost of \$3,452,000.

It should be noted that the vehicles are now being replaced with current models which in turn reduce the operating costs and down time.

Attach

c.c. Mr. J. G. Pavelka, P.Eng., Director of Public Works
Chief L. G. Saltmarsh, Fire Chief
Mr. P. G. Baker, General Manager Parking Authority

TREASURY
RESERVE FOR DEPRECIATION OF MOBILE EQUIPMENT
CH 00101
as at September 30, 1989

SCHEDULE "A"

DEPARTMENT (1)	BALANCE JAN. 1/89 (2)	PROVISION EQUIPMENT (3)	SALE OF EQUIPMENT (4)	1989 PURCHASES (5)	PURCHASE COMMITMENTS (6)	ADDITIONAL FUNDING (7)	RESERVE FOR DEPRECIATION (2+3+4-5-6+7) (8)	ACCUMULATED LIFE DEPRECIATION (9)	RESERVE OVER (SHORT) OR ACCUMULATED DEPRECIATION (8-9) (10)	RESERVE AS A % OF ACCUMULATED LIFE DEPRECIATION (8/9) (11)	AMOUNT REQUIRED TO PROVIDE MINIMUM BALANCE BY DEPARTMENT (12) (13) (14) (15)
Garage Pool	476,367	213,361	11,250	391,559		154,906	464,345	798,693	(334,348)	58%	14,871 54,805 94,740 134,675
Fire	1,695,502	173,911	522	506,922	1,289,805	285,277	358,485	1,470,888	(1,112,403)	24%	524,046 597,592 671,137 744,681
Parking Authority	36,512	12,044			15,120		33,436	57,707	(24,271)	58%	1,188 4,074 6,959 9,844
Central Services Garage Pool											
- Central Service	134,508	15,855			70,000	22,596	102,959	116,505	(13,546)	88%	0 0 0 0
- Recreation	98,184	23,507		62,197		22,525	82,019	116,138	(34,119)	71%	0 0 0 5,085
- Public Works	3,383,007	1,156,887		1,512,775	1,932,516	1,396,075	2,490,618	7,198,154	(4,707,476)	35%	1,828,214 2,188,122 2,548,030 2,907,938
- Cemetery	183,414	16,802		20,142	176,000	35,104	39,178	180,997	(141,819)	22%	69,420 78,470 87,520 96,570
- Traffic	291,125	40,796			262,454	83,517	152,984	430,615	(277,631)	36%	105,385 126,916 148,446 169,977
	6,298,639	1,653,163	11,772	2,493,595	3,745,895	2,000,000	3,724,084	10,369,697	(6,645,613)	36%	2,543,126 3,049,979 3,556,832 4,068,769

FOR ACTION

4(g)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

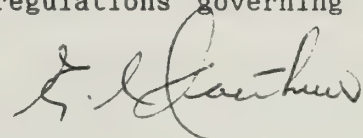
FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 19
COMM FILE:
DEPT FILE:

SUBJECT: LEASING OF VEHICULAR FLEET

RECOMMENDATION:

That the City of Hamilton defer any consideration on leasing its Vehicular Fleet until such time as the Moratorium imposed by the Treasurer of the Province of Ontario restricting leasing of assets by non-profit institutions and municipalities is removed and the income tax regulations governing leasing companies have been clarified.



FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

The leasing option has some financial advantages over our present policy of financing the cost of all vehicles from the resources of the City, but this option is at least temporarily eliminated because of Provincial and Federal government actions.

BACKGROUND:

The members of the Committee may recall that leasing was a financing option recommended in the Comprehensive Audit Report on Vehicular Fleet Management.

While this type of financing would give us more flexibility, some savings and a mechanism to tap into expertise relating to timely buying and selling of vehicles with the opportunity to perhaps receive the benefits of volume buying, it is pointless to pursue this possibility because of government restrictions. When and if these restrictions are removed, I will again pursue this financing option to determine its feasibility.

FOR INFORMATION

466

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 13
COMM FILE:
DEPT FILE:

SUBJECT: HAMILTON HARBOUR COMMISSIONERS

BACKGROUND:

At the Finance Committee meeting of September 19, 1989, the Treasurer was requested to investigate whether the City receives a payment in lieu of taxes for the Hamilton Harbour Commissioners lands, what our present policy is with respect to taxes and how much is received from the Federal Government for all of their properties in the City of Hamilton.

As you may be aware, the City of Hamilton appealed the realty and business tax assessment of the Hamilton Harbour Commissioners lands in 1977 on the basis that they were not an agent of the Crown but were a Federal Commission administering the harbour on behalf of the City and should not be exempt from taxation. The City also argued that if the Commissioners were deemed to be exempt from realty and business taxes, they should at least make a payment in lieu of taxes under Section 26 of the Assessment Act. The City's position at that time is outlined in the attached letter dated June 26, 1981, from the City Solicitor to the Transport and Environment Committee. While the City continued to argue it's position for a number of years before the Courts, the appeal was subsequently lost by a decision (66 pages) of the Supreme Court of Ontario in 1984. As a result we are not receiving revenues from the Harbour Commissioners for realty and/or business taxes nor a payment in lieu of taxes for any properties which are not occupied by tenants.

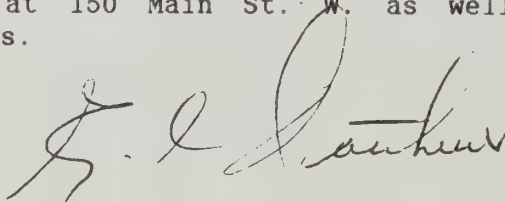
Where the Hamilton Harbour Commissioners lease their properties to tenants, the lands become taxable and the Commissioners make payments to the City of Hamilton for the applicable realty taxes which amounted to approximately \$1.6 million in 1989. These taxes are not shown on their financial statements because they are rebilled by the Harbour Commissioners and recovered from the various tenants. The amount shown for taxes on their financial statements of approximately \$34,000 represents lease arrangement with tenants which provide for the recovery of the taxes in their rent. Business taxes are billed directly to the tenants by the City.

Mr. J. D. Thompson
Secretary, Finance Committee
Hamilton Harbour Commissioners - Page 2

The total assessment and taxation revenues applicable to the Hamilton Harbour Commissioners lands can be summarized as follows:

	<u>Assessment</u>	<u>Applicable Taxation</u>
Taxable	\$ 4,308,038	\$1,630,524 (Tenanted properties)
Exempt	<u>6,421,592</u>	<u>2,081,080</u>
Total	<u>\$10,729,630</u>	<u>\$3,711,604</u>

With respect to properties owned by the Federal Government, we are receiving an annual payment in lieu of taxes. The amount billed in 1989 was \$1,050,013.00 which included Canada Post properties, the Armouries and other National Defence properties, the Federal Building at 150 Main St. W. as well as other miscellaneous Public Works properties.



K.A. ROUFF
CITY SOLICITOR

SOLICITORS:
W.M. McCULLOCH
P.M. EKER
D.R. VICKERS
P.R.A. HOOKER
D.A. POWERS
A.K. MEEMA



THE CORPORATION OF THE CITY OF HAMILTON

OFFICE OF THE CITY SOLICITOR

June 26, 1981

*Ann
Hep
Sent to
a copy of
attested bill*

TREASURY	
YOUR FILE NO.	JUN 29 1981
REPLY ATTENTION	K.A. Rouff
OUR FILE NO.	100-1-225
W.D.	
L.W.D.	
I.S.D.	
CITY HALL	
HAMILTON, ONTARIO	
L8N 3T4	
TEL. 527-0241	

Chairman and Members,
Transport and Environment Committee.

Re: City of Hamilton vs Hamilton Harbour
Commissioners - Assessment Appeals


For several years the Hamilton Harbour Commissioners have been claiming that they were an agent of the Crown and for that reason, and with the concurrence of the assessment people, have been able to have themselves exempted from normal realty and business taxation. We took the position that they were never an agent of the Crown but rather a Federal Commission administering the harbour on behalf of the City.

Our assertion that the Harbour Commissioners were not a Crown agent was confirmed by Mr. Justice Griffith in our case with the Harbour Commissioners regarding the City's right to control land use by zoning within the harbour so long as the City does not explicitly attempt to prohibit or regulate the use of land for purposes related to navigation and shipping. The Court of Appeal confirmed Mr. Justice Griffith's decision.

Therefore we commenced an application requesting the court to hold that the Harbour Commissioners are subject to normal realty and business taxation. Realty taxes would be payable with respect to harbour lands owned and used by the Harbour Commissioners or other taxable entities, but would not be payable with respect to harbour lands owned by the Federal government or rented to the Federal government or other non-taxable entities. Business taxes would be payable with respect to the operations of the Hamilton Harbour Commissioners.

In order to fortify our position we sought an opinion from Mr. Ian Binnie, who acted as counsel in the City's land use case before Mr. Justice Griffith and the Court of Appeal. His opinion supports our view and will be very helpful in preparing our case. I enclose a copy of Mr. Binnie's account and recommend same for payment.

Yours truly,


K. A. Rouff,
City Solicitor.

KAR/en
Enc.

c.c. Alderman D. Gray;
c.c. Alderman B. Hinkley;
c.c. Alderman R. Wheeler;
c.c. Mr. W. H. McFarland, City Treasurer. ✓

FOR INFORMATION

4(u)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 September 19
COMM FILE:
DEPT FILE:

SUBJECT: THE REPORT OF THE CITY TREASURER CONCERNING THE MUNICIPAL TREASURERS
ASSOCIATION OF THE UNITED STATES AND CANADA (MTA, US&C) CONFERENCE
ATTENDED AT OTTAWA, ONTARIO AUGUST 15-18, 1989

BACKGROUND:

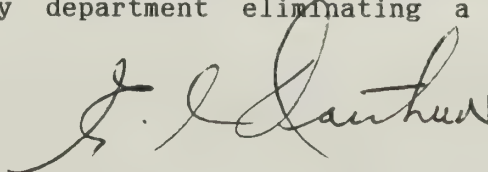
As required by City Council, I summarize for your review my report relating to this conference.

I enclose a letter from Beth Walker Durocher, Executive Director, of the Association dated September 1 in which she thanks me for my participation in the seminar entitled "Collection Systems: RFP to Implementation" which is a public relations gesture but non the less appreciated.

Some of the other topics covered were: a humorous address by a local psychologist on the subject of treasurer understanding people who are introverts and extroverts; The Sting - How to avoid it if you can or cure it if you can't; Comprehensive audit performance; The ABC's of Evaluating your broker/banker; Electronic payment systems; Alternative revenue sources; Ethics and conflict of interest; Detecting fraud; The power of goal setting; Investment practices that work; The economy and how it impacts Government Finance; Strong and safe - how do you know.

There was also the usual social activities which were well received. Ottawa was the host this year and this conference will not take place in a Canadian city again for probably ten years.

As I mentioned to the Committee last year, I receive considerable benefit from attending this particular conference as the seminars all focus around the operation of a treasury department eliminating a number of extraneous considerations.



Encl.



Municipal Treasurers Association
of the United States and Canada

TREASURY	
SEP 12 1989	
ROUTE	REC'D
E.C.	
I.R.H.	
L.W.D.	
N.R.H.	
J.G.H.	
T.B.	
D.D.	

September 1, 1989

Edward Matthews
Treasurer
City Hall - 71 Main St. West
Hamilton, Ont, L8N 3T4

Dear Ed,

On behalf of the officers and nearly 2000 members of the Municipal Treasurers Association of the United States and Canada, please accept our sincere appreciation for sharing your expertise with delegates at our recent annual conference. Thank you for making the time to prepare your presentation and participate on our programs.

Program Chairman Len Mikula did an outstanding job in assembling experts in municipal finance to create a strong educational program. Thank you for making that program a success.

We encourage you to participate in other association projects like authoring articles for our Treasury Notes bimonthly newsletter; providing technical bulletins or publications to treasurers via our mailing list; or volunteering to conduct educational programs for our members. We encourage you to continue to share your knowledge in municipal finance with our Active Members.

We're grateful for your support and hope you'll join us at next year's conference in Anaheim, California, August 21-24, 1990.

Sincerely,

Beth Walker Durocher
Executive Director

BWD/yy

FOR ACTION

4(j)

REPORT TO: Mr. J. D. Thompson
Secretary, Legislation Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 October 18
COMM FILE:
DEPT FILE:

SUBJECT: Per Diem Rate

RECOMMENDATION:

- (a) That the present Per Diem rate of \$50.00 for elected and appointed officials attending conferences and conventions, established by City Council at their meeting of 1981 January 27, be revised to \$65.00 based on the Consumer Price Index for travel within Canada. For travel outside of Canada, a rate of \$65.00 U.S. will apply. This new rate will be effective 1990 January 1, and,
- (b) That the City Treasurer be authorized to increase the above rate annually at January 1 based on the Consumer Price Index at previous September 1.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

E. C. Matthews

\$15.00 increase in the Per Diem rate for travelling from \$50.00 to \$65.00.

BACKGROUND:

The Legislation Committee, at its meeting held 1989 April 3, requested a review of the present **Per Diem Rate** for the City with a view to consider upgrading it and establishing uniformity with the policy of the Regional Municipality of Hamilton-Wentworth and other municipalities.

The City's present Per Diem Rate was established in the year 1981. If we consider the 1981 Consumer Price Index as 100 (annual average), the 1989 Consumer price Index would be 149.8 (annual average) based on the latest statistics available. If this is applied to the 1981 Per Diem Rate of \$50.00, the current Per Diem Rate statistically should be \$75.00. In view of the current prevailing rates for the municipalities as listed below, I am recommending \$65.00 with a consumer price index adjustment for the future years. Assuming the \$50.00 rate was a valid figure in 1981, it makes sense to raise it to, at least, \$65.00 in 1990 and to apply Consumer Price Index to this base annually thereafter.

The Per Diem Rate varies from municipality to municipality in the range of around \$50.00 to \$100.00. The majority of the municipalities pay a Per Diem Rate of around \$50.00; however, some of the municipalities with over \$50.00 Per Diem Rate are Metro Toronto (\$67.00), City of Toronto (\$65.00), City of North York (\$60.00), City of London (\$70.00), City of Windsor (\$55.00 to \$100.00).

cc: Mr. L. Sage, Chief Administrative Officer
Mr. Wm. M. Carson, Chief Administrative Officer, Region
Mr. G. W. Lawson, Treasurer and Commissioner of Finance, Region
Mr. J. D. Thompson, Secretary, Finance Committee

FOR ACTION

5.

REPORT TO: Chairman and Members
Finance Committee

FROM: John Thompson, Secretary
Comprehensive Audit Sub-Committee

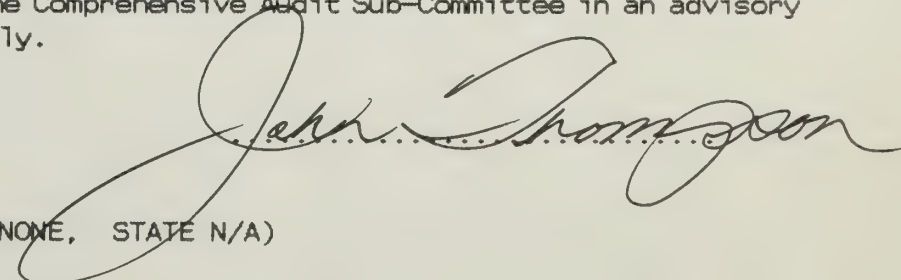
DATE: 1989 October 20
COMM FILE:
DEPT FILE:

SUBJECT:

Comprehensive Audit Programme and Strategy

RECOMMENDATION:

- (a) That a Comprehensive Audit Programme, based on the attached report, be implemented.
- (b) That all departments, local boards and authorities, accountable to City Council, be the subject of a comprehensive audit;
- (c) That each department, board of authority be the subject of a comprehensive audit on a rotation basis;
- (d) That a comprehensive audit of each department, board or authority be conducted.
- (e) That the Treasurer estimate the cost of this programme and recommend the method of financing.
- (f) That Mr. Tom Van Zuiden, Senior Vice-President, Finance and Administration, Dofasco and Mrs. Joyce Mongeon be authorized to sit on the Comprehensive Audit Sub-Committee in an advisory capacity only.



FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

N/A

BACKGROUND:

A STRATEGY FOR CONTROLLED SPENDING
AT CITY HALL

SUBMITTED BY: ALDERMAN JOHN GALLAGHER

COMPREHENSIVE AUDITING

Government and other public sector institutions face many difficult challenges. Making sure that we are getting the best possible value for the public funds our organizations spend is one of these challenges. Another is to convince the public of our accountability and the use of good management practices. Following is an executive summary of the publication "Comprehensive Auditing - concepts, components and characteristics" published by the Canadian Comprehensive Auditing Foundation.

I believe the suggestions proposed in this document will provide an opportunity for effective fiscal and operational management in the City of Hamilton.

- : The audit scope should include any management practices, activities, systems, controls or information that are key to promoting economical, efficient and effective management and proper accountability.
- : The audit should be led and conducted by individuals who are independent of all important matters under review.
- : The audit process adopted should be systematic, and the findings, analysis and recommendations should be based on commonly accepted management reporting and control standards or, in their absence, upon criteria clearly understood by management and the auditor.
- : The report should be provided to those who have been designated by the audit sub-committee as the principal parties in the accountability relationships governing the activities under review.

CYCLICAL

As mentioned above, it is characteristic of comprehensive auditing that the major activities, systems, procedures and controls of an organization are usually examined over the course of several audits, creating an audit cycle within an organization. This approach recognizes that it would probably be unproductive to repeat detailed examinations of the same aspects of the same organizational unit year after year. The actual length of the audit cycle will be determined by such factors as the size and complexity of the organization, the resources devoted to audit, the amount of change the organization is experiencing, and the extent to which key systems can be relied on to ensure continuing regard for value for money.

Reports of comprehensive audits should be presented to the audit sub-committee as they are completed throughout the audit cycle. The timing of these reports need not necessarily coincide with the financial year of the organization. Such spacing of reports can ensure cost-effective audits, give management an appropriate length of time to initiate corrective action, and permit effective review by the audit committee.

CONSTRUCTIVE

A comprehensive audit does more than identify weaknesses in management systems - it makes constructive suggestions about the ways improvements can be made. In most instances the audit recommendations stop short of designing systems in detail. It would be inappropriate for an audit to usurp or appear to usurp management's responsibilities. At the same time, however, it would be a waste of the auditor's knowledge and expertise if the report merely said, "this is poor, it should be improved." The report is intended to be helpful and future oriented, not simply analytical.

The audit is intended to serve the organization's accountability relationships and to help it obtain the greatest value for the money it spends. Accordingly, while comprehensive audits point to important improvements that can be made, they should not criticize individuals or their specific decisions. If audits were perceived as witch hunts, they would fail to achieve the positive change that is at the core of the comprehensive audit concept.

MULTI-DISCIPLINARY

The broad scope of comprehensive auditing calls for audit personnel with a variety of skills and disciplines. For example, conducting a comprehensive audit may require an engineer to review capital acquisitions, an economist to audit information about the impact of regional development programs, a statistician to design appropriate testing techniques, educators or behavioural scientists to review training programs, computer experts to audit value-for-money issues associated with MSA, etc. The particular blend of skills required in the comprehensive audit team will vary with the nature of the programs, activities and issues to be audited.

People who lead comprehensive audit teams must have an understanding of a wide range of management practices and a sensitivity to their practical application in specific circumstances. Moreover, they must be able to use, but not be dominated by, the technical and specialist skills of members of their team, and be able to foster the understanding and cooperation of management throughout the entire process. THERE IS A DECIDED DIFFERENCE BETWEEN MANAGING A COMPREHENSIVE AUDIT AND A FINANCIAL AUDIT.

LIMITS

Comprehensive audit reports do not attempt to substitute the judgement of auditors for that of elected or appointed decision makers. On the contrary, comprehensive auditing determines whether the organization provides those who make the decisions with sufficient, accurate, relevant material to fulfil their responsibilities.

In perspective, comprehensive auditing provides information on the extent to which systems and controls are working and identifies opportunities for improvement.

THE BENEFITS

- : the provision of an objective assessment of the extent to which the organization is currently pursuing economy, efficiency and effectiveness;
- : the identification of major deficiencies in management and control practices;
- : recommendations designed to help obtain better value for money in the future; and
- : information and recommendations that can lead to better internal and public accountability.

THE PROCESS

No one specific series of procedures is applicable in all circumstances. A number of factors will contribute to a determination of the most appropriate approaches to use in planning, carrying out and reporting on a comprehensive audit of a specific department or division of a department or local board. These include but are not restricted to;

- : the nature of the governing body - whether it is City Council, a Committee of Council or a Board or Authority;
- : the history and state of development of the organization's management practices and controls;
- : external and internal environmental influences;
- : the nature of the organizations activities;
- : the organizational structure;
- : legislation governing the auditor and the audited organization. This should include rules, regulations, by-laws, provincial statutes and traditions that have an influence on the day to day operations of the organization.

THE FINAL REPORT

The written report presented to the Audit Sub-Committee should contain the following;

- : an explanation of the criteria used to judge findings;
- : relevant and important background information, including a description of the organization's accountability relationships;
- : audit findings, including both strengths and weaknesses;
- : a discussion of the root causes and significant potential effects of any weaknesses observed;
- : conclusions;
- : recommendations;
- : managements responses to the recommendations.

6.

APPLICATION FOR GRANT FROM THE CITY OF HAMILTON
FOR \$5,000.

THE HAMILTON AND DISTRICT CREDIT UNION CHAPTER
FOR

CREDIT UNION CENTRAL'S 50TH ANNUAL MEETING
TO BE HELD IN HAMILTON

MARCH 28th 29th 30th, 1990

GRANTS REVIEW GROUP RECOMMENDING \$1 500.00



HAMILTON & DISTRICT

CREDIT UNION CHAPTER

P.O. Box 5065 • Burlington • Ontario L7R 4C2



September 27th, 1989

Mr. Kevin Beattie,
Chairman,
Sub Grants Committee
Treasury Department,
City Hall,
Main Street,
Hamilton, Ontario

Dear Mr. Beattie:

Further to our conversation of September 26th, I have attempted to clarify our position and application for a grant from The City of Hamilton.

The Annual Meeting being held here in Hamilton in March 1990 is the 50th Annual Meeting of The Credit Union Central of Ontario.

The Central is owned by member Credit Unions. Its function is to serve individual credit unions and the movement as a whole. At other times, it may mean lobbying the provincial government for regulatory changes or mounting a province wide public education campaign.

As it is Central's Annual Meeting they arrange the meeting rooms and set the agenda or program. I am attaching a copy of last year's agenda which gives you an idea of the content of the meeting.

In addition this year because it is the 50th Anniversary, there will be an anniversary dinner on the Friday evening.

To cover these costs Central has budgeted \$159,000.

There are no delegate fees. The delegates are responsible for the costs of their transportation, lodging and food. We expect 2000 delegates and companions in Hamilton this year. This will bring approximately 1 Million dollars into the Hamilton area.

How does the Hamilton and District Credit Union Chapter become involved in this?

The Hamilton and District Credit Union Chapter is a volunteer non profit organization serving 61 Credit Unions in this area. We act as a liason between Credit Union and Central. We provide education, support and advice for the Credit Unions in our area.

serving all Credit Unions in the Hamilton area

We have been lobbying for several years to bring the Annual Meeting to Hamilton. This will be the first time the meeting has been held outside Toronto since 1969. We are pleased to note that Hamilton was chosen over Ottawa. This is due to the efforts of The Chapter with no outside help. Because it is Credit Union Central of Ontario's 50th Anniversary and the founding meeting was held here in Hamilton at The Royal Connaught Hotel, we felt it was important to bring it here in 1990.

As the host Chapter we feel strongly about Hamilton and we want everyone to leave Hamilton, next year saying it was the best ever convention!

We have the volunteers, the enthusiasm, all we need is the funding.

The Hamilton Chapter has incurred the following expenses lobbying to bring the convention here and to create enthusiasm to increase attendance:

Credit Union Central's Annual Meeting March, 1989	\$2,400.
Qtly Chapter Meeting September 12th, 1989 (Representatives from Niagara, Brantford, Woodstock and Waterloo/Wellington attended)	\$ 210.
Chapter Leaders Conference September 29th & 30th (Representatives from Chapters across Ontario will be present and Hamilton will be presenting and update on Annual Meeting Plans.)	\$ 373. Approx.
Please find attached a copy of our projected budget	\$5,000.
Total costs involved are	\$7,983

We sincerely hope this answers the Committee's questions.

We think that Hamilton should be proud to host this convention. There will be guests from across Canada and The United States attending.

We have done our part and we are now asking for your support.

We would appreciate a reply at your earliest convenience.

Yours Co-operatively

Mrs. P. macDougall
President

BUDGET FOR CUCO'S 1990 50th ANNUAL MEETING

Room Rental	\$1,300.	Wed. Thurs. Fri. & Sat.
Entertainment	\$1,100.	Hospitality Room Piano Player Wed. & Thurs. Hospitality Room Musical Gpr. Friday FASHION Show for Spouses Fri. AM Piper to move delegates between hotels
Refreshments	\$1,200	Wed. Thurs. Fri. PM Beverages & Snacks Thurs. Fri. & Sat AM Coffee
Advertizing	\$1000.00	Advance Program to mail to all Credit Unions Booklet to Include the following: Map of Hamilton Medical Facilities Church Services Shopping & Restaurant Guide Other pertinent information Banner for front of Connaught Hotel Flowers Buttons & incidentals
Miscellaneous	\$ 400.	THE UNEXPECTED
	<hr/> \$5000.00	

Respectfully Submitted for your Approval

Pat. MacDougall.

Mrs. P. macDougall, President

LIST OF 1989 Officers

Mrs. P. MacDougall, President
1265 Ontario Street, 1008
Burlington, Ontario
L7S 1X8

John Arnold, Vice President
252 West 16th Street
Hamilton, Ontario
L9C 4C6

Mrs. Anna Sampson, Treasurer
22 Hatt Street
Ancaster, ontario
L9H 2E8

Ted Best,
34 Flanders Drive Box 712,
Waterdown, Ontario
LOR 2H0

FOR ACTION

7.

REPORT TO: Chairman and Members
Finance Committee

FROM: John Thompson, Secretary
Finance Committee

DATE: 1989 October 20
COMM FILE:
DEPT FILE:

SUBJECT:

Approved Settlement of Claims.

RECOMMENDATION:

That the attached Summary Report containing a listing and amounts of approved Settlement of Claims be received and that a copy be forwarded to City Council for information in accordance with approved policy.



FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

See amounts detailed in attached Summary Report.

BACKGROUND:

In order to expedite the Settlement of Claims by outside solicitors and save claim costs due to delays, City Council at its meeting held 1988 July 26, in adopting Section 3 of the TWELFTH Report of the Finance Committee, approved a signing limitation policy authorizing the City Solicitor, Director of Public Works and the Chief Administrative Officer to process and approve Settlement of Claims of up to \$10 000. This policy requires that the approved Settlement of Claims be reported to the Finance Committee and City Council for information only.

Attachment

FINANCE COMMITTEE

SUMMARY OF APPROVED SETTLEMENT OF CLAIMS

<u>PLAINTIFF</u>	<u>DEFENDANT</u>	<u>NATURE OF CLAIM</u>	<u>AMOUNT OF SETTLEMENT</u>
Danielle Taylor	City of Hamilton	Bicycle Accident 1988 August 17	\$1 425.00
Balcomb	City of Hamilton	Motor Vehicle Accident 1987 May 12	\$1 526.73
Arta Spatafora	H.E.C.F.I.	Fall 1986 November 22	\$6 000.00

C440NHBLA05
CS1F3

Mrs. J. McAnanama
Chief Executive Officer
Hamilton Public Library

E. A. SIMPSON
CITY CLERK

K. E. AVERY
DEPUTY CITY CLERK



CITY HALL
HAMILTON, ONTARIO
L8N 3T4

THE CORPORATION OF THE CITY OF HAMILTON

OFFICE OF THE CITY CLERK

1989 November 03

NOTICE OF MEETING

URBAN MUNICIPAL

Finance Committee
Tuesday, 1989 November 07
2:00 o'clock p.m.
Room 233, City Hall

GOVERNMENT DOCUMENTS

John Thompson
John Thompson, Secretary
Finance Committee

JT:mjw

A G E N D A

1. TREASURER

- (a) Transit Levy Transfer from City to Region
- (b) Acquisition of Micro Computers by Various Departments
- (c) Provision of Computer Workstations in the Treasury Department
- (d) By-law to Assume Street Lighting in Hamilton

2. COMPREHENSIVE AUDIT SUB-COMMITTEE

Comprehensive Audit Programme - Consulting Fees (Report to Follow)

3. HAMILTON MUNICIPAL RETIREMENT FUND (HMRF)

- (a) HMRF Actuarial Valuation for the Year Ended 1988 December 31
- (b) Statement of Investment Policies for HMRF
- (c) Interest Rate Credit to Members
- (d) HMRF Annual Report for the Year Ended 1988 December 31

4. MANAGER OF PURCHASING

- (a) Purchase of One (1) 1990 Skidoo Snowmobile,
To Replace Unit No. 9641, Central Garage
- (b) Purchase of One (1) Integral Wheel 4WD Loader
To Replace Unit No. 9492, Central Garage
- (c) Replacement of One (1) 100 ft. Aerial Ladder Truck
Unit No. 1635, Hamilton Fire Department
- (d) Supply and Delivery of Pool Filters, Heaters, Bennetto Pool
- (e) Purchase of Two (2) Pickup Trucks, Central Garage
- (f) Replacement of One Small Foam Truck, Unit No. 1649
Hamilton Fire Department
- (g) Workmen's Uniform Clothing, Purchasing Stores, 1990

5. DIRECTOR OF PROPERTY

Provision of Computer Workstations in the Property Department

6. GRANTS CO-ORDINATOR

- (a) Revised Grant Applications and Policy
- (b) Committed Grants for 1990

7. CZECHOSLOVAKIAN VISIT

Request for Financial Assistance to Provide Bus Transportation for the Team Games

8. TRANSPORT 2 000

Request for a Special One-time Contribution to be used to assist in Opposing the Proposed VIA Rail Service Cuts.

9. NEW BUSINESS

10. ADJOURNMENT

C440NMBL A03

CSIF3

E. A. SIMPSON
CITY CLERK

K. E. AVERY
DEPUTY CITY CLERK



Mrs. J. McAnanama
Chief Executive Officer
Hamilton Public Library

21 Nov

LBN 3T4

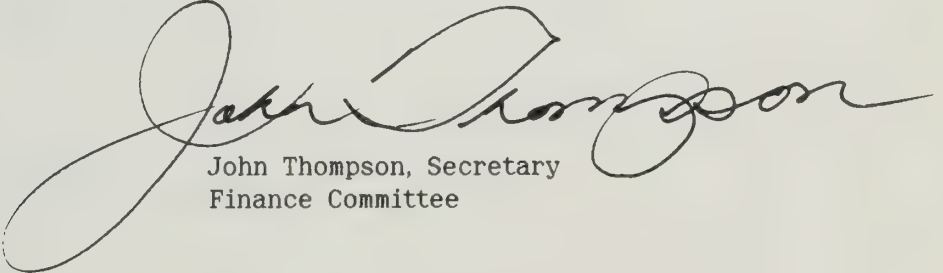
THE CORPORATION OF THE CITY OF HAMILTON

OFFICE OF THE CITY CLERK

1989 November 17

NOTICE OF MEETING

Finance Committee
Tuesday, 1989 November 21
2:00 o'clock p.m.
Room 233, City Hall


John Thompson, Secretary
Finance Committee

JT:mjw

A G E N D A

1. Approval of the Minutes of the Meetings of the Finance Committee held 1989 October 24 and November 07
2. MANAGER OF PURCHASING
 - (a) Purchase of One (1) 24 000 lbs. GVW Truck with Aerial Device, Central Garage
 - (b) Purchase of Safety Shoes and Boots, Purchasing Stores
 - (c) Purchase of One (1) 24 500 - 25 000 lb. GVW Chassis with Stake Dump and Front Mounted Two Way Plow, Central Garage
 - (d) Printing of Various Forms, Treasury Department

3. DIRECTOR OF PROPERTY

- (a) Replacement of Rink Slabs and Boards - Mountain Arena
- (b) Energy Conservation Projects
- (c) Replacement of Pool Filtration Systems
Bennetto and Dalewood Recreation Centres
- (d) Ridge School - Available for Sale
- (e) Princess Elizabeth School - Available for Sale
- (f) Capital Projects for 1990 - 1994

4. 1989 CONDITIONAL GRANT

Creative Arts Inc. re: Drum Corps International

5. DIRECTOR OF PUBLIC WORKS

Hamilton Civic Employees Charity - Operating

6. NEW BUSINESS7. ADJOURNMENT

C440NHBLA05
CSIF3

E. A. SIMPSON
CITY CLERK

K. E. AVERY
DEPUTY CITY CLERK



Mrs. J. McAnanama
Chief Librarian

CITY HALL
HAMILTON, ONTARIO
L8N 3T4
TEL 527-0241

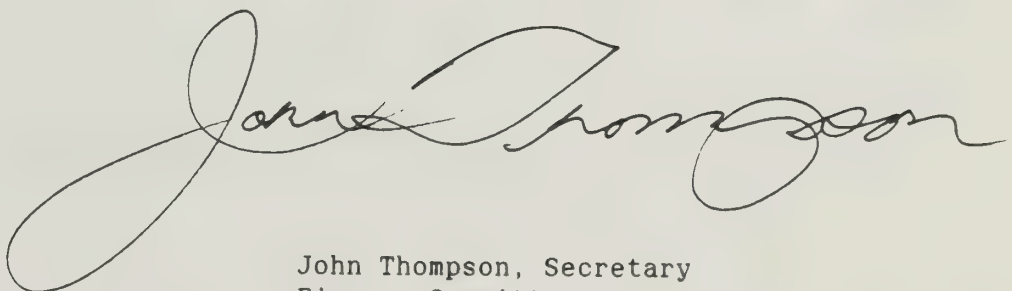
THE CORPORATION OF THE CITY OF HAMILTON

OFFICE OF THE CITY CLERK

1989 December 01

NOTICE OF MEETING

Finance Committee
Tuesday, 1989 December 05
2:00 o'clock p.m.
Room 233, City Hall



John Thompson, Secretary
Finance Committee

JT:mjw

A G E N D A

DELEGATION

A. 2:00 o'clock p.m.

Mr. Norm Haac, President
91st Highlanders Athletic Association
Hamilton Spectator Indoor Games

1. Approval of the Minutes of the Meeting of the Finance Committee held 1989 November 21.

2. MANAGER OF PURCHASING

Increase in Federal Sales Tax

I

3. TREASURER

- (a) Procedure for Approval of the 1989 Budget Transfers and Overdrafts for the balance of December 1989 after the City Council Meeting of 1989 December 12
- (b) Financing the "Performance Excellence Programme"
- (c) Financing of Crossing Guard at Southbend Road and Upper Wellington
- (d) Data Entry Clerk and Account Control Clerk
- (e) Leasing of Fax Machines - Information Systems Department
- (f) Acquisition of a Microfiche Reader/Printer
- (g) Capital Charges Study prepared by
The Coppers and Lybrand Consulting Group
- (h) By-law to Amend By-law Nos. 89-138 and 89-139 Respecting
Rates of Taxation for Municipal and Regional Purposes
for the Year 1989

5. NEW BUSINESS6. ADJOURNMENT

CA40NHBLA05
CSIF3

RUTH GREENWOOD
URBAN MUNICIPAL COLLECTIONS
2ND FLOOR
HAMILTON PUBLIC LIBRARY

E. A. SIMPSON
CITY CLERK

K. E. AVERY
DEPUTY CITY CLERK



CITY HALL
HAMILTON, ONTARIO
L8N 3T4
TEL. 527-0241

THE CORPORATION OF THE CITY OF HAMILTON

OFFICE OF THE CITY CLERK

1989 December 01

NOTICE OF MEETING

Finance Committee
Tuesday, 1989 December 05
2:00 o'clock p.m.
Room 233, City Hall

A large, stylized handwritten signature of John Thompson.

John Thompson, Secretary
Finance Committee

JT:mjw

A G E N D A

DELEGATION

A. 2:00 o'clock p.m.

Mr. Norm Haac, President
91st Highlanders Athletic Association
Hamilton Spectator Indoor Games

1. Approval of the Minutes of the Meeting of the Finance Committee
held 1989 November 21.

2. MANAGER OF PURCHASING

Increase in Federal Sales Tax

11

3. TREASURER

- (a) Procedure for Approval of the 1989 Budget Transfers and Overdrafts for the balance of December 1989 after the City Council Meeting of 1989 December 12
- (b) Financing the "Performance Excellence Programme"
- (c) Financing of Crossing Guard at Southbend Road and Upper Wellington
- (d) Data Entry Clerk and Account Control Clerk
- (e) Leasing of Fax Machines - Information Systems Department
- (f) Acquisition of a Microfiche Reader/Printer
- (g) Capital Charges Study prepared by
The Coppers and Lybrand Consulting Group
- (h) By-law to Amend By-law Nos. 89-138 and 89-139 Respecting
Rates of Taxation for Municipal and Regional Purposes
for the Year 1989

5. NEW BUSINESS6. ADJOURNMENT

OUTSTANDING ITEMS

FINANCE COMMITTEE

	<u>ITEM</u>	<u>ORIGINAL DATE</u>	<u>ACTION</u>	<u>STATUS</u>
1.	Vehicle Fleet Leasing Proposal	1988 October	City Council	Deferred Pending Removal of Moratorium
2.	Business Tax Relief for Qualifying Areas of Commercial Strips	1989 July 18	C.A.O.	Report Pending
3.	Christian Home Association of Mount Hamilton	1989 July 18	Affordable Housing Task Force	Report Pending
4.	Comprehensive Audit Reports Community Development and Property	1989 July 18	Comprehensive Audit Sub- Committee	Review and Report Pending

Corporation of the City of Hamilton

Memorandum

2.00

TO: Chairman and Members
Finance Committee

YOUR FILE:

FROM: John Thompson, Secretary
Finance Committee

OUR FILE:
PHONE: 526-2729

SUBJECT: HAMILTON SPECTATOR INDOOR GAMES

DATE: 1989 December 1

Attached for consideration of the Finance Committee is a copy of a letter from the 91st Highlanders Athletic Association dated 1989 October 21 addressed to Mayor Robert M. Morrow requesting financial support from the City of Hamilton in staging the Hamilton Spectator Indoor Games to be held at Copps Coliseum 1990 January 12.

Mr. Norman Haac, President of the Association will be appearing before the Finance Committee requesting that the City of Hamilton agree to underwrite losses of up to \$20 000 if incurred by the 91st Highlanders Athletic Association in staging the 1990 Games.

In the event the Committee agrees to recommend to City Council that the City underwrite losses incurred, it is recommended that following the event, the Association be required to provide the City with an audited financial statement which shall be the basis upon which any subsidization is made, if any is required.

It will also be necessary for the Committee to recommend the method of financing.

JT:mjw

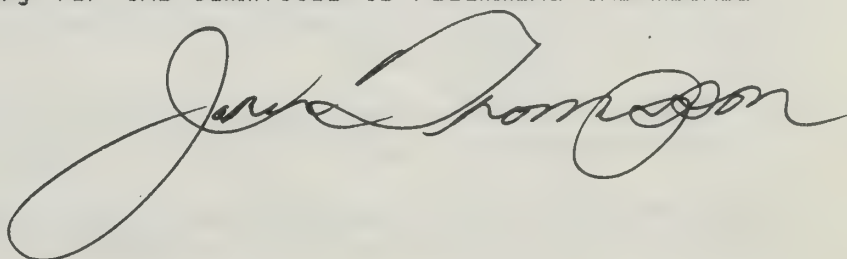
Attachment

c.c. Mayor R. M. Morrow

Alderman Wm. M. McCulloch
Chairman
Finance Committee

Mr. E. C. Matthews
Treasurer

Mr. R. I. Hammel
Manager of Budgets





91ST



HIGHLANDERS ATHLETIC ASSOCIATION

BOX 213
Hamilton 10, Canada

TELEPHONE: 522-1410
EVENINGS, 634-2066
AREA CODE 416

October 21, 1989

Please address reply to:
P.O. Box 1962, Brantford, Ont
N3T 5W5 - Tel. (519) 756-5264
Fax (519) 756-2323

Robert Morrow, Mayor
City of Hamilton
City Hall
Hamilton, Ontario
L8N 3T4

Dear Mr. Mayor:

We would like again to request the city's financial support of the Hamilton Spectator Indoor Games to be held January 12, 1990.

We enclose a copy of a letter sent to Mr. Gabe Macaluso, Executive Director of HECFI. This request for support is for the same areas of support given for 1988-89.

The civic reception following the 1989 Hamilton Spectator Indoor Games was sponsored and partially funded by the generous support of the City of Hamilton.

We would again ask for funding for the 1990 reception for which we have budgeted a cost of \$8,000.

We enclose our year end statement which shows a carry forward deficit of \$3,253. This deficit will be funded by the end of November.

As we have discussed in the past we would like to further request the sum of \$20,000. to fund the cost to raise the over all level of the meet. The fact is that we are barely covering expenses. To promote the event so as to have it become the premium event for the City of Hamilton an injection of outside funds is needed.

In the enclosed budget also enclosed you can see that we have requested Wintario funds. We are now informed that the maximum we can expect is 10% of our budget.

Our sole purpose is to work to improve the best interest and quality of our Great City. Therefore, we ask your continued and additional support to help us promote this event.

Sincerely yours

91st HIGHLANDERS ATHLETIC ASSOCIATION

91st HIGHLANDERS ATHLETIC ASSOCIATION
Hamilton, Ontario

PAGE 2

BALANCE SHEET - As at June 30, 1989

<u>ASSETS</u>	<u>1989</u>	<u>1988</u> (restated)
<u>Current Assets</u>		
Bank balance	\$ -	\$ -
Grant receivable - City of Hamilton	18,000	16,298
	<u>18,000</u>	<u>18,000</u>
	<u>18,000</u>	<u>34,298</u>
<u>LIABILITIES</u>		
<u>Current Liabilities</u>		
Bank overdraft	\$ 7,730	\$ -
Accounts payable	5,100	25,875
	<u>12,830</u>	<u>25,875</u>
	<u>5,170</u>	<u>8,423</u>
<u>SURPLUS</u>	<u>\$ 18,000</u>	<u>\$ 34,298</u>

STATEMENT OF INCOME, EXPENDITURE AND SURPLUS
For the year ended June 30, 1989

<u>Income</u>	\$	\$
Sponsors	116,573	102,317
Entries	4,636	1,607
Tickets	41,155	74,089
Programs and concessions	2,257	5,248
	<u>164,621</u>	<u>183,261</u>
<u>Expenditure</u>		
Athletics (travel, hotel accommodations)	113,331	125,160
Advertising and publicity	3,936	4,193
Officials	2,596	2,851
Track and coliseum charges	36,010	53,405
Catering	10,616	8,042
Printing	7,789	6,890
Office expenses	11,596	8,398
	<u>185,874</u>	<u>208,939</u>
<u>Excess of Income over Expenditure</u>		
(Expenditure over Income) for the year	(21,253)	(25,678)
Grant - City of Hamilton	<u>18,000</u>	<u>18,000</u>
<u>Net Increase (Decrease) in Surplus for the year</u>	<u>(3,253)</u>	<u>(7,678)</u>
Surplus - beginning of year	8,423	16,101
<u>Surplus - end of year</u>	<u>\$ 5,170</u>	<u>\$ 8,423</u>

NOTES TO THE FINANCIAL STATEMENTS - June 30, 1989

1. SIGNIFICANT ACCOUNTING POLICY

Income Recognition

These financial statements have been prepared on the accrual basis of accounting whereby revenues are reported in the period in which they are considered to have been earned or restrictions satisfied, and expenses are reported when incurred whether or not the transactions have been finally settled by receipt or payment.

2. PRIOR PERIOD ADJUSTMENT

Prior year's comparative figures have been restated to include a grant receivable from the City of Hamilton. This grant provides funding to offset any deficits incurred by the association, up to a maximum of \$18,000 per year.



Millard, Rouse & Rosebrugh

Chartered Accountants
100 Bloor Street West, Suite 2000
Toronto, Ontario M5G 1B5

AUDITORS' REPORT

To the Directors of the
91st Highlanders Athletic Association,
Hamilton, Ontario

We have examined the balance sheet of the 91st Highlanders Athletic Association as at June 30, 1989 and the statement of income, expenditure and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

In common with many charitable organizations, the Association derives part of its income from the general public in the form of donations and fund raising functions held by the Association which are not susceptible to complete audit verification. Accordingly our verification of revenues was limited to accounting for amounts recorded in the records.

In our opinion, except for the effect of adjustments, if any, had donations and fund raising functions been susceptible to complete audit verification, these financial statements present fairly the financial position of the 91st Highlanders Athletic Association as at June 30, 1989 and the results of its operations for the year then ended in accordance with the accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Millard, Rouse & Rosebrugh

August 9, 1989

CHARTERED ACCOUNTANTS

Tuesday, 1989 November 21
2:00 o'clock p.m.
Room 233, City Hall

The Finance Committee met.

There were present: Alderman D. Drury, Acting Chairman
Mayor R. M. Morrow
Alderman T. Cooke
Alderman G. Copps
Alderman J. Smith
Alderman J. Gallagher
Alderman T. Murray

Absent with Regrets: Alderman Wm. M. McCulloch, City Business
Alderman F. Lombardo, Vacation

Also present: Mr. L. Sage, Chief Administrative Officer
Mr. E. C. Matthews, Treasurer
Mr. K. Beattie, Grants Co-ordinator
Mr. T. Bradley, Manager of Purchasing
Mr. D. Vyce, Director of Property
Mr. John Thompson, Secretary

1. MINUTES

The minutes of the meeting of the Finance Committee held Tuesday, 1989 October 24 were received and adopted as circulated to the Members.

The minutes of the last regular meeting of the Finance Committee held 1989 November 07 were received and adopted as amended. Paragraph 4 on page 7 of the November 07 minutes of the Finance Committee meeting was amended to read as follows:

"It was moved by Alderman Murray, seconded by Alderman Drury and carried that Items 1 (a) and 2 (d) dealing with a recommended two-thirds vote requirement of the Finance and Administrative Committee, be deleted."

2. PURCHASE OF ONE 24 000 LBS. GVW TRUCK WITH AERIAL DEVICE, CENTRAL GARAGE

As outlined in a report of the Manager of Purchasing dated 1989 November 13, the Committee agreed to submit the following recommendation to City Council for approval:

That a purchase order be issued to King Equipment Manufacturing Corporation, Woodstock, in the amount of \$121 260.24 for the supply and delivery of one (1) 24 000 lb. GVW truck with aerial device for Central Garage, in accordance with specifications issued by the Manager of Purchasing and Vendor's tender.

NOTE: Lowest acceptable of nine (9) tenders received. Funds provided in Reserve for the Replacement of Mobile Equipment Account No. CH5X503 00101.

3. PURCHASE OF SAFETY SHOES AND BOOTS, PURCHASING STORES

As outlined in a report of the Manager of Purchasing dated 1989 November 13, the Committee agreed to submit the following recommendation to City Council for approval:

That purchase orders be issued for the supply and delivery of safety shoes and boots for Purchasing Stores as and when required during 1990 in accordance with specifications issued by the Manager of Purchasing and Vendors' tenders as follows:

Emille Shoes Ltd., Burlington

Safety Shoe No. 8901	-	\$ 41.42 pair
Safety Shoe No. 2450-2	-	\$ 41.65 pair
Safety Boot No. 1916	-	\$ 27.68 pair

Tatra Shoe Mfg. Inc., Dunnville

Safety Boot No. 296	-	\$ 36.75 pair
Safety Boot No. 291	-	\$ 49.99 pair
Safety Boot No. 295	-	\$ 39.95 pair

Provincial Sales Tax extra at 8%

NOTE: Lowest of five (5) tenders received. Funds provided in Purchasing Stores Inventory Account No. CH56103 28999.

4. PURCHASE OF ONE GVM CHASSIS WITH STAKE DUMP AND FRONT MOUNTED TWO WAY PLOW, CENTRAL GARAGE

As outlined in a report of the Manager of Purchasing dated 1989 November 13, the Committee agreed to submit the following recommendation to City Council for approval:

That a purchase order be issued to Altruck Transportation Services, Hamilton, in the amount of \$60 181.40 for the supply and delivery of one (1) 24 500 - 25 000 lb. GVM chassis with stake dump and front mounted two way plow for Central Garage in accordance with specifications issued by the Manager of Purchasing and Vendor's tender.

NOTE: Lowest acceptable of three (3) tenders received. Funds provided in Reserve for the Replacement of Mobile Equipment Account No. CH5X503 00101.

5. PRINTING OF VARIOUS FORMS, TREASURY DEPARTMENT

As outlined in a report of the Manager of Purchasing dated 1989 November 06, the Committee agreed to submit the following recommendation to City Council for approval:

That a purchase order be issued to Moore Business Forms, Burlington, in the amount of \$13 663.94 for the printing of various forms, Treasury Department, in accordance with Vendor's quotation.

NOTE: Only supplier available. Funds provided in Office Supplies, Treasury, Account No. CH56001 25335.

The Committee also requested the Treasurer to investigate the possibility of incorporating a message in the pre-printed area of the tax bill form showing the proportion of taxes charged by the City in relation to the Region and the Boards of Education.

6. REPLACEMENT OF RINK SLABS AND BOARDS - MOUNTAIN ARENA

The Committee approved the following recommendations of the Director of Property as outlined in his report dated 1989 November 13:

- (a) That the project, Replacement of Rink Slab and Boards - Mountain Arena at a gross cost of \$425 000 as provided for in the 1990 portion of the 1989 - 1993 Capital Budget be proceeded with at this time.
- (b) That the Director of Property be authorized and directed to undertake this work.
- (c) That the Co-ordinating Committee be requested to recommend the method of financing.

7. ENERGY CONSERVATION PROJECTS

The Committee approved the following recommendations of the Director of Property as outlined in his report dated 1989 November 13:

- (a) That the project, Energy Conservation Projects (for civic buildings) as provided for in the 1989 portion of the 1989 - 1993 Capital Budget be proceeded with at this time.
- (b) That the Director of Property be authorized and directed to undertake this work.
- (c) That the Co-ordinating Committee be requested to recommend the method of financing.

8. REPLACEMENT OF POOL FILTRATION SYSTEMS
BENNETTO AND DALEWOOD RECREATION CENTRES

The Committee approved the following recommendations of the Director of Property as outlined in his report dated 1989 November 13:

- (a) That the project, Replacement of Pool Filtration Systems - Bennetto and Dalewood Recreation Centres at a gross cost of \$250 000 as provided for in the 1989 portion of the 1989 - 1993 Capital Budget be proceeded with at this time.
- (b) That the Director of Property be authorized and directed to undertake this work.
- (c) That the Co-ordinating Committee be requested to recommend the method of financing.

9. RIDGE SCHOOL - AVAILABLE FOR SALE

As outlined in a report of the Director of Property dated 1989 November 15, the Committee agreed to recommend to City Council that the Board of Education be informed that the City of Hamilton has no requirements for Ridge School.

10. PRINCESS ELIZABETH SCHOOL - AVAILABLE FOR SALE

As outlined in a report of the Director of Property dated 1989 November 15, the Committee agreed to submit the following recommendation to City Council for approval:

That approval be given to inform the Board of Education that the City of Hamilton (Municipal Non-Profit (Hamilton) Housing Corporation) is interested in purchasing Princess Elizabeth School for non-profit housing at a price and terms to be negotiated.

11. CAPITAL PROJECTS FOR 1990 - 1994

As outlined in a report of the Director of Property dated 1989 November 16, the Committee agreed to forward the following projects to the Co-ordinating Committee for their consideration in the 1990 - 1994 Capital Budget:

	<u>Cost</u>	<u>Year</u>
(a) Major Maintenance to Civic Buildings	\$ 250 000	1990
(b) Major Maintenance to Civic Buildings	\$1 350 000	1991 - 1994
(c) Energy Conservation Projects	\$ 50 000	1990
(d) Energy Conservation Projects	\$ 350 000	1991 - 1994
(e) Construction Costs for Accommodation Requirements - City Hall	\$ 200 000	1990
(f) Construction Costs for Accommodation Requirements - City Hall	\$5 100 000	1991 - 1993
(g) Major Upgrading of City Hall - Needs Study	\$ 100 000	1990
(h) Construction costs for Accommodation Requirements - Legal Dept. - City Hall	\$ 175 000	1990
(i) Replacement of Pool Filtration System Central Memorial Recreation Centre	\$ 200 000	1991
(j) Replacement of Pool Filtration System Jimmy Thompson Pool	\$ 225 000	1992
(k) Replacement of Pool Filtration System Ryerson Recreation Centre	\$ 250 000	1993

A general discussion ensued on the construction of future pedestrian bridges under the + 15 Program. Alderman Murray suggested that future pedestrian bridges should be constructed high enough above the road allowance to avoid the type of damage caused to the present pedestrian bridge between the Sheraton Hotel and the Convention Centre. It was agreed that this is a matter to be more properly dealt with by the Planning and Development Committee.

12. REPLACEMENT OF TELEPHONE SYSTEM

As recommended by the Treasurer, the Committee approved that the City of Hamilton's share of the new telephone system being installed jointly with the Regional Municipality of Hamilton-Wentworth in 1989 in the amount of \$130 000 be financed from the Reserve for Capital Projects as outlined in the 1989 - 1993 Capital Budget. The Treasurer explained that this project was approved in the 1989 portion of the 1989 - 1993 Capital Budget and that the item was approved by the Co-ordinating Committee in January of 1989 but for some reason the resolution was not sent to Council. He explained that the project had to receive prior approval to the Capital Budgeting process and that was the reason it was specifically referenced at that time in order to co-ordinate financially to the prior approval by Regional Council.

13. 1989 CONDITIONAL GRANT TO CREATIVE ARTS INC. RE DRUM CORPS INTERNATIONAL

The Committee had before it a report of the Grants Co-ordinator dated 1989 November 18 recommending that the Finance Committee reconsider the 1989 Conditional Grant (which was approved by City Council 1989 April 11) to Creative Arts Inc. for the Drum Corps International event for \$5 000 conditional upon receiving the concession rights at Ivor Wynne Stadium for the event.

It was noted in the report that as a result of an appeal by Creative Arts Inc. of their 1989 Grant, City Council at its meeting held 1989 April 11 approved \$80 000 which included a provision of \$5 000 conditional grant for Drum Corps International. The condition being to receive the concession rights at Ivor Wynne Stadium. This condition has not been met.

On the recommendation of Alderman Cooke, the Committee agreed to table this matter pending receipt of a complete financial statement from Drum Corps International signed or verified by an outside auditor before further consideration is given to increasing the amount of the grant.

14. HAMILTON CIVIC EMPLOYEES CHARITY - OPERATING BUDGET

As outlined in a report of the Director of Public Works dated 1989 November 13, the Committee agreed to submit the following recommendations to City Council for approval:

- (a) That an amount of \$1 000 be set aside annually for the administration of the Hamilton Civic Employees Charity Committee.
- (b) That this amount be funded from the Unclassified Account.

NOTE: The annual allocation of these funds will provide for the purchase of office supplies, postage, seminars and promotional material.

15. CIVIC RECEPTION AND DINNER FOR TIGER CATS

As recommended by Mayor R. M. Morrow, the Committee agreed to submit the following recommendations to City Council for approval:

- (a) That approval be given to the action taken by the Finance Committee in providing sufficient funding for the City to host the members of the Hamilton Tiger Cat Football Team and their spouses/guest to a reception and dinner following their return to Hamilton after the Grey Cup game at an estimated cost of \$9 000.
- (b) That this expenditure be financed from the Unclassified Account.

The meeting then adjourned.

Taken as read and approved,

ALDERMAN D. DRURY, ACTING CHAIRMAN
FINANCE COMMITTEE

John Thompson, Secretary
1989 November 21

Typed by M. J. Walton

FOR ACTION

2

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

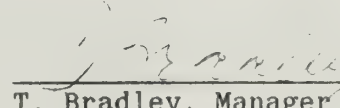
FROM: Mr. T. Bradley
Manager of Purchasing

DATE: 1989 November 30
COMM FILE:
DEPT FILE:

SUBJECT: INCREASE IN FEDERAL SALES TAX

RECOMMENDATION:

That all purchase orders previously approved by Council be increased by the 1.5% federal sales tax.



T. Bradley, Manager of Purchasing

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

BACKGROUND:

The City has recently received invoices for several vehicles which were ordered prior to the Federal Sales Tax increase effective June 1, 1989, but delivered in the past few weeks. The new tax is applicable as of delivery date. Rather than refer to each order, we are requesting a blanket approval.

FOR ACTION

3(a)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

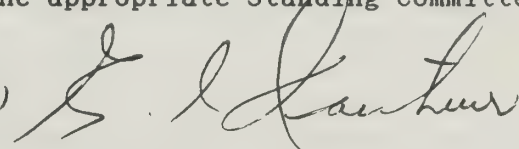
DATE: 1989 November 20
COMM FILE:
DEPT FILE:

SUBJECT: PROCEDURE FOR APPROVAL OF THE 1989 BUDGET TRANSFERS AND OVERDRAFTS
FOR THE BALANCE OF DECEMBER 1989 AFTER THE CITY COUNCIL MEETING OF
DECEMBER 12, 1989

RECOMMENDATION:

That the Chief Administrative Officer and the Treasurer be authorized to approve current budget transfers and overdrafts for the balance of December following the December 12, 1989 Council meeting, provided that a list of all such transactions is compiled for the approval of the appropriate Standing Committee and/or City Council in early 1990.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)



N/A

BACKGROUND:

In order that the City finances can proceed in an orderly fashion for the balance of December after the Council meeting, it is being requested that the Chief Administrative Officer and the Treasurer be authorized to approve over-budget items on the understanding that such information would be formally approved by the appropriate Standing Committee and/or City Council.

FOR ACTION

3(6)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

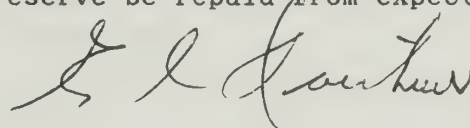
FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 November 28
COMM FILE:
DEPT FILE:

SUBJECT: FINANCING THE "PERFORMANCE EXCELLENCE PROGRAMME"

RECOMMENDATION:

That the estimated \$411,650 total City's cost of the Region/City PERFORMANCE EXCELLENCE PROGRAMME over three years, consisting of \$24,150 start-up costs in 1989 and programme costs of \$195,000 in 1990 and \$192,500 in 1991, be financed from the Reserve for Sick Leave, and that this reserve be repaid from expected savings from the programme starting in 1992.



FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

Sufficient funds are available in the Reserve for Sick Leave to finance the costs of this programme, and, through savings as a result of the programme, it is expected that this reserve will start to be repaid beginning in 1992.

BACKGROUND:

This issue will be presented to the City's Personnel Committee on December 6, 1989, with a recommendation that the funding be referred to the Finance Committee.

FOR ACTION

3(c)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 November 28
COMM FILE:
DEPT FILE:

SUBJECT: FINANCING OF CROSSING GUARD AT SOUTHBEND ROAD AND UPPER WELLINGTON

RECOMMENDATION:

That the estimated cost of \$500 for the balance of 1989 of assigning a School Crossing Guard to the intersection of Southbend Road and Upper Wellington, as approved by City Council November 28, 1989, be financed from within the School Crossing Guard budget on an overdraft basis if necessary.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

The cost depends upon the hiring date, however, the maximum cost for 1989 even if the hiring date was the day after Council approval, would be approx. \$500.

BACKGROUND:

City Council, at their meeting of November 28, 1989, approved of the assigning of a School Crossing Guard to the intersection of Southbend Road and Upper Wellington until the end of June 1990, and requested the Finance Committee to recommend the method of financing.

FOR ACTION

3(a)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

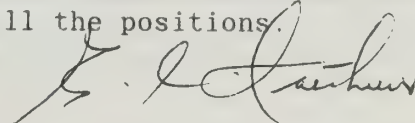
DATE: 1989 November 30

SUBJECT: DATA ENTRY CLERK AND ACCOUNT CONTROL CLERK

RECOMMENDATION:

- (a) That the temporary Data Entry Clerk and Account Control Clerk positions in the Accounting Division of the Treasury Department be established as permanent positions to conform to union regulations.
- (b) That the City Treasurer and the Commissioner of Human Resources be authorized to take appropriate steps to establish and fill the positions.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)



No additional cost is expected to establish these positions as permanent as they have been filled by temporary staff from an outside agency. The cost of this temporary help has been charged to the temporary office help account in 1989 and any overexpenditure in this account will be financed from savings in other salary accounts.

BACKGROUND:

As you are aware, the City has introduced MSA software in all phases of our accounting system. Effective January 1, 1989, MSA General Ledger replaced the existing in-house ledger system shifting data entry responsibilities from Information Systems to the Accounting Division of the Treasury Department.

MSA software offers on-line data entry which the City has opted to utilize in the decentralized environment, meaning the source data is entered in the accounting system by the Accounting staff on-line instead of the traditional approach, where the transactions were batched and forwarded to a central location for key-punching in the Information Systems Department.

It has now been demonstrated that the responsibilities are of a permanent ongoing nature, and represent a normal evolvement for inputting data in an on-line-real-time system. We are presently using the services of a temporary agency to fulfil this data entry function and other related MSA duties. Union regulations require that these two positions should be established and posted internally to fill the vacancies. It is also getting difficult to keep the experienced quality staff in place because of the temporary nature of these positions.

For the information of the Committee, the Regional Finance department have three established positions relating to data entry and other MSA duties.

c.c. Mr. L. Sage, Chief Administrative Officer
Mr. J. G. Hindson P.Eng., Director of Information Systems
Mrs. S. K. Reeder, Secretary, Personnel Committee
Mr. J. Johnston, Commissioner of Human Resources

FOR ACTION

314

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 November 29
COMM FILE:
DEPT FILE:

SUBJECT: LEASING OF FAX MACHINES--INFORMATION SYSTEMS DEPT.

RECOMMENDATION:

- a) That the Information Systems Department, in conjunction with and with the concurrence of the Purchasing Division, lease Facsimile equipment for use in their City Hall location and in the Regional location in the Ellen Fairclough Building, and
- b) That a 1989 base transfer of \$3,110 from Information Systems a/c CH56605-26020 to Purchasing account CH56639-28001 be made to finance the lease costs.

E. C. Matthews

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

- lease costs for 2 fax machines are approx. \$260 per month, or \$3,110 annually.
- funding is available within the budget of the Information Systems department to transfer the required base, on an annual basis, to Purchasing Division.

BACKGROUND:

The attached report from the Purchasing Division to the Director of Information Systems explains the rationale for the leasing of the equipment. In order to be consistent with the process used in justifying the facsimile equipment required during the 1989 budget review wherein it was determined that the responsibility for the equipment would be centralized (similar to the acquisition of computer equipment being the responsibility of Information Systems), this report addresses the transfer of a base amount required on an annual basis from the accounts of Information Systems to the Purchasing Division.

In accordance with established policy, Standing Committees can approve of an expenditure and transfer in an amount up to \$5,000.

- c.c. Ald. J. Gallagher, Chairman, Information Systems Committee
Mr. J. Hindson, Director of Information Systems
Mr. T. Bradley, Director of Purchasing

PURCHASING

Memorandum

TO: Mr. J. G. Hindson P.Eng.
Director of Information Systems

YOUR FILE:

FROM: Mr. J. Avery
Assistant Manager of Purchasing

OUR FILE:
PHONE: 526-2799

SUBJECT: **FAX MACHINE REQUEST**

DATE: 1989 November 30

As per your request, I have surveyed your usage, and needs both present and future and recommend the following.

Because your department is now located in two different buildings, time will be saved by communicating via the facsimile machine, not only with your department, but with all other City and Regional locations.

A memory machine is recommend for both locations as confidential information will from time to time be transmitted. A second machine on the first floor will ease the burden of the existing unit in the real estate department. Currently five departments are sharing this machine.

Initial start-up lease costs will be \$3,110.40 for both machines. By copy of this letter I am requesting that the necessary funds be transferred into the City facsimile account for acquisition of these machines.

c.c. R. Hammel, Manager of Budgets

FOR ACTION

36A

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 November 29
COMM FILE:
DEPT FILE:

SUBJECT: ACQUISITION OF A MICROFICHE READER/PRINTER

RECOMMENDATION:

1) That the Treasury Department be authorized to purchase a microfiche reader/printer at an estimated cost of \$3,100.

2) The cost of this equipment be financed by savings in other areas in the Treasury Department accounts. (offset by savings in the Information Systems Department)

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

E. C. Matthews

Initial cost of equipment -\$3,100 to be offset by annual on-going savings of approximately \$4,000.

BACKGROUND: In past years, the tax rolls were produced annually by the data processing section on hard copy from the computer tape received from the Assessment Department. These rolls were then sorted and placed in large binders for reference by the taxation department staff. The realty tax roll alone involved approximately 10,000 pages of print and occupied about 15 feet of storage space under the counter.

Commencing in 1989, the tax rolls have been converted directly from the computer tape to microfiche which has resulted in reduced storage requirements and annual cost savings within the budget of the Information Systems Department of approximately \$4,000 as indicated on the attached comparison sheet.

In order for the the staff in the taxation section to handle enquiries efficiently under this new system, I am recommending that the Treasury Department acquire a microfiche reader/printer. This equipment will enable staff to obtain hard copy of the microfiche, as required, for analysis of accounts, etc. The normal cost of this equipment is approximately \$5,000; however, we have been advised by the Information Systems Department that a demonstration model is available at this time at a cost of \$3,100 including sales tax. The cost of this equipment is offset by savings within the Information Systems Department.

.cc Mr J. Hindson, Manager of Information Systems

TREASURY -- TAXATION SECTION

TAX ROLL REGISTER

Present System

Frequency -- Yearly
 Volume -- 10,000 Pages
 Computer Printout -- 1 Copy

Proposed System

Frequency -- Yearly
 Volume -- 10,000 Pages
 Computer Printout -- Nil

<u>ANNUAL PRINTED PAGES</u>	<u>PRESENT COST</u>	<u>PROPOSED COST</u>	<u>SAVINGS</u>
10,000	\$4,013.26	\$79.04	\$3,934.22

BACKGROUND OF COST CALCULATIONS

	<u>PRESENT SYSTEM</u>	<u>PROPOSED SYSTEM</u>
10,000 PAGES 1 PART FORM #632 @ \$155.15 PER M.	\$1,551.50	
10,000 X 112 = 1,120,000 LINES @ \$1.698 PER M.	\$1,901.76	
16 BINDERS @ \$35.00 EACH	\$ 560.00	
38 C.O.M. ORIGINAL FICHE @ \$1.90 EACH		\$72.20
38 C.O.M. DUPLICATE FICHE @ .18 EACH		\$ 6.84
TOTAL	\$4,013.26	\$79.04
SAVINGS	\$3,934.22	

FOR ACTION

3(g)

REPORT TO: Mr. J. D. Thompson
Secretary, Finance Committee

FROM: Mr. E. C. Matthews
Treasurer

DATE: 1989 November 30
COMM FILE:
DEPT FILE:

SUBJECT: Capital Charges Study prepared by
The Coopers & Lybrand Consulting Group

RECOMMENDATION:

- (a) That the report prepared by The Coopers & Lybrand Consulting Group, Management Consultants, dated December 1, 1989, entitled "Capital Charges Study" be received by City Council with the objective of considering this report in the second meeting in January 1990 and after a full hearing by interested parties.
- (b) That any interested party intending to comment to Council on the Coopers report be assessed \$25.00 per report.

FINANCIAL IMPLICATIONS: (IF NONE, STATE N/A)

If City Council approve this report lot levies will be increased, meaning resources available to finance ongoing capital projects will be increased allowing Council to either authorize more capital projects at the same debenturing cost within approved budget parameters or to constrain capital spending and reduce ongoing debenturing cost.

BACKGROUND:

As you may recall the City of Hamilton Strategic Plan approved by City Council requested the City Treasurer to review the whole subject of Lot Levies (capital charges) and report back to Council.

Coincident with the Treasurer beginning this assignment in 1989, Regional Council appointed The Coopers & Lybrand Consulting Group to conduct a capital charges study on its behalf which was similar in scope and content to the requirements of the City. In order to coordinate the two reports for the City and the Region, City Council subsequently approved the appointment of Coopers & Lybrand to prepare the City report. The City report is now enclosed for your review and comments.

1989 November 30

Mr. J. D. Thompson
Secretary, Finance Committee - Page 2

BACKGROUND:

Bill 20 relating to capital charges for municipalities has recently been passed by the Provincial legislature which means the City has up to two years to change its lot levy by-law.

The City is presently charging \$500 and \$350 for a residential lot levy for a single family and multiple type dwelling respectively. These rates were set in August 1976 and on the basis of normal inflation for about 13 years these figures should be substantially higher. In addition, the City is presently not charging any amount for the Industrial/Commercial levy.

For the information of the committee the attached report prepared by Coopers dated December 1, 1989, has been discussed in detail with the Management Team Tuesday, November 28, with the recommendation it be forwarded to the Finance Committee for discussion with other invited council members at the December 5 meeting.

The rates being proposed in the report compared with our present rates are summarized as follows:

Residential Per Unit

- single family dwellings and apartments of three bedrooms or more (present charge is \$500.00) - \$2,872.00;
- two bedroom apartments (present charge is \$350.00) - \$2,027.00;
- bachelor and one-bedroom apartments (present charge is \$350.00) - \$1,098.12.

Industrial/Commercial

An Industrial/Commercial levy of \$4,673.06 per acre is recommended with a \$0.22 per square foot surcharge on any building area exceeding 50% of the lot (there is presently no charge for this levy). Coopers & Lybrand estimate a potential revenue based on the proposed new lot levy over a 10 year period will average approximately \$3,700,000 per year on residential properties which would amount to an expected increase per year of about \$3,000,000. In the case of the Commercial/Industrial levy the estimated potential revenue based on this new levy will average about \$160,000 per year over the same 10 year span which would be additional revenue since none is charged now.

1989 November 30

Mr. J. D. Thompson
Secretary, Finance Committee - Page 3

BACKGROUND:

Timing

At this point the objective is to have this report received by the Finance Committee and Council in December with the hope that a meeting of interested parties can be organized in January 1990 prior to Council's disposition of this report in the second Council meeting in January. My understanding is that Regional Council will consider its report in February 1990. The Capital Budget of the City will be considered by the Finance and Administration Committee in January and it would be helpful to this process if Council could make a decision on this report as early as possible in the New Year.

You will notice that this report includes all relevant data and calculations supporting the levy amounts proposed.

Cash-in-Lieu of Parking Policy

Coopers & Lybrand were also requested to review this policy. Their recommendations on this policy will be first reviewed by the Cash-in-Lieu Parking Committee and the Parking Authority in December and forwarded on to the appropriate standing committee in January.

Accordingly, Council may expect to deal with both the lot levy and parking in lieu recommendations early in the New Year.

Encl.

c.c. Coopers & Lybrand, Attention: Mr. Bert Wolfman
Mr. Lou Sage, Chief Administrative Officer, City
City Management Team
Mr. Mac Carson, Chief Administrative Officer, Region
Mr. Gerry Lawson, Commissioner of Finance, Region

304

The Corporation of the City of Hamilton

By-law No. 89-

To Amend

By-law Nos. 89-138 and 89-139

Respecting

RATES OF TAXATION FOR MUNICIPAL AND REGIONAL
PURPOSES FOR THE YEAR 1989

WHEREAS By-law No. 89-138 passed on the 25th day of April 1989 fixed the rates of taxation for Municipal Purposes for the year 1989.

AND WHEREAS By-law No. 89-139 passed on the 25th day of April 1989 fixed the rates of taxation for Regional purposes for the year 1989.

AND WHEREAS City Council adopted Item 1 of the Eighteenth Report of the Finance Committee on December 12, 1989, which reads as follows:

- "1. (a) That the Council of the Regional Municipality of Hamilton-Wentworth be requested to include in their 1989 expenditure and revenue estimates, the transit assisted fare costs for the Senior Citizens - Age 70 and Over, the Group "A" - Disabled and Handicapped Persons and the Hamilton Street Railway convenience Pass in the net amount of \$3,483,570;
- (b) That the mill rates of both the City of Hamilton and the Regional Municipality of Hamilton-Wentworth be adjusted by an equal 3.3558 mills (\$3,483,570) and be approved by both City and Regional Councils;
- (c) That the City and Regional Councils approve revised By-laws to set the rates of taxation for municipal and regional purposes for the year 1989;
- (d) That the City of Hamilton pay the net cost of these transit programs as an area-rated charge from Regional levy based on the service received;
- (e) That the City of Hamilton and the Regional Municipality of Hamilton-Wentworth exchange cheques in the amount of \$3,483,570, for accounting purposes;
- (f) That Recommendations (a) to (d) inclusive be effective and take place on 1989 December 30."

NOW THEREFORE the Council of the Corporation of the City of Hamilton enacts as follows:

- 1.(a) Section 2.(1) of By-law No. 89-138 is repealed and the following substituted therefore:

2.(1) for general municipal purposes 108.4840 mills
producing..... \$104,622,730.00

- (b) Section 2.(2) of the said By-law is repealed and the following substituted therefore:

3. The amount to be levied and raised against
"residential" assessments in the amount of
\$546,945,614.00 determined as required by
The Municipal Act Shall be reduced by
\$8,900,270.00 or 16.2726 mills in
accordance with Section 7(3) of The
Ontario Unconditional Grants Act 1975.....
8,900,270.00
\$ 95,722,460.00

- (c) Section 3 of said By-law is amended by striking out the figures "95.5672" in the second line and inserting in lieu thereof "92.2114".
- (d) Section 4 of said By-law is amended by striking out the figures "~~112.4320~~" in the second line and inserting in lieu thereof "108,4840".
- 2.(a) Paragraph one of the preamble to By-law No. 89-139 is amended by striking out the figures \$89,320,857.00" in the second line and inserting in lieu thereof "\$92,804,427.00".
- (b) Paragraph two of the preamble to said By-law is further amended by striking out the figures "\$82,601,779.00" in the fifth line and inserting in lieu thereof "\$86,085,349.00".
- (c) Section 1 of the said By-law is amended by striking out the figures "\$89,320,857.00" and inserting in lieu thereof "\$92,804,427.00".
- (d) Section 2.(1) of the said By-law is repealed and the following substituted therefore:
 - 2.(1) for Regional purposes 97.5621 mills
producing \$94,089,580.00
- (e) Section 2.(2) of the said By-law is repealed and the following substituted therefore:
 - 2.(2) the amount to be levied and raised against
"residential" assessments in the amount of
\$546,945,614.00 determined as required by
The Municipal Act shall be reduced by
\$8,004,231.00 or 14.6343 mills in accordance
with Section 7(3) of The Ontario Unconditional
Grants Act 1975 8,004,231.00
\$86,085,349.00
- (f) Section 2.(3) of the said By-law is amended by striking out the figures "79,5720" in the fourth line and inserting thereof "82.9278".
- (f) Section 2.(4) of the said By-law is amended by striking out the figures "93.6141" in the fourth line and inserting thereof "97.5621".

PASSED this day of December A.D., 1989

CITY CLERK

MAYOR

1. The first part of the report is devoted to a general description of the project and its objectives. It is followed by a detailed description of the methodology used in the study.

2. The second part of the report presents the results of the study. It is divided into two main sections: a description of the data and a description of the results.

3. The third part of the report discusses the implications of the results and the conclusions drawn from the study. It also includes a list of references and an appendix.

4. The fourth part of the report is a summary of the findings and a list of recommendations for future research.

5. The fifth part of the report is a list of references and an appendix.

6. The sixth part of the report is a list of references and an appendix.

7. The seventh part of the report is a list of references and an appendix.

8. The eighth part of the report is a list of references and an appendix.

9. The ninth part of the report is a list of references and an appendix.

10. The tenth part of the report is a list of references and an appendix.

ACCOPRESS®



25070	YELLOW/JAUNE	BY2507
25071	BLACK/NOIR	BG2507
25072	BLUE/BLEU	BU2507
25073	R. BLUE/BLEU R.	BB2507
25074	GREY/GRIS	BD2507
25075	GREEN/VERT	BP2507
25077	TANGERINE	BA2507
25078	RED/ROUGE	BF2507
25079	X. RED/ROUGE X.	BX2507

MADE IN CANADA BY/FABRIQUÉ AU CANADA PAR

ACCO CANADIAN COMPANY LIMITED
COMPAGNIE CANADIENNE ACCO LIMITÉE
TORONTO CANADA

HAMILTON PUBLIC LIBRARY



3 2022 21334252 6